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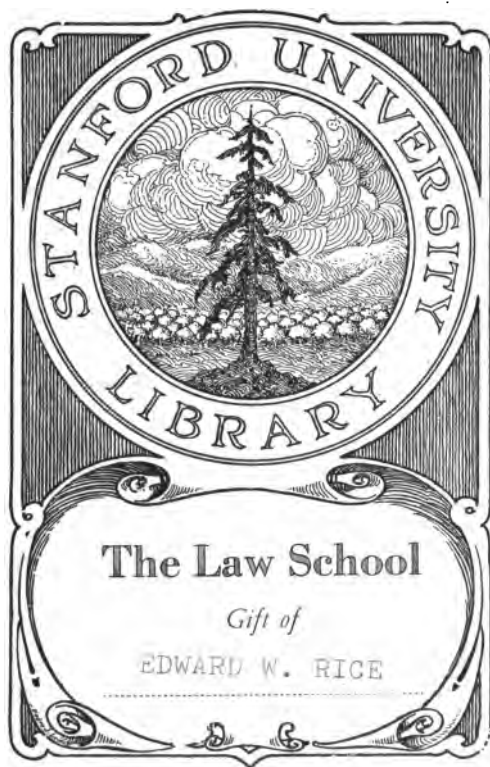
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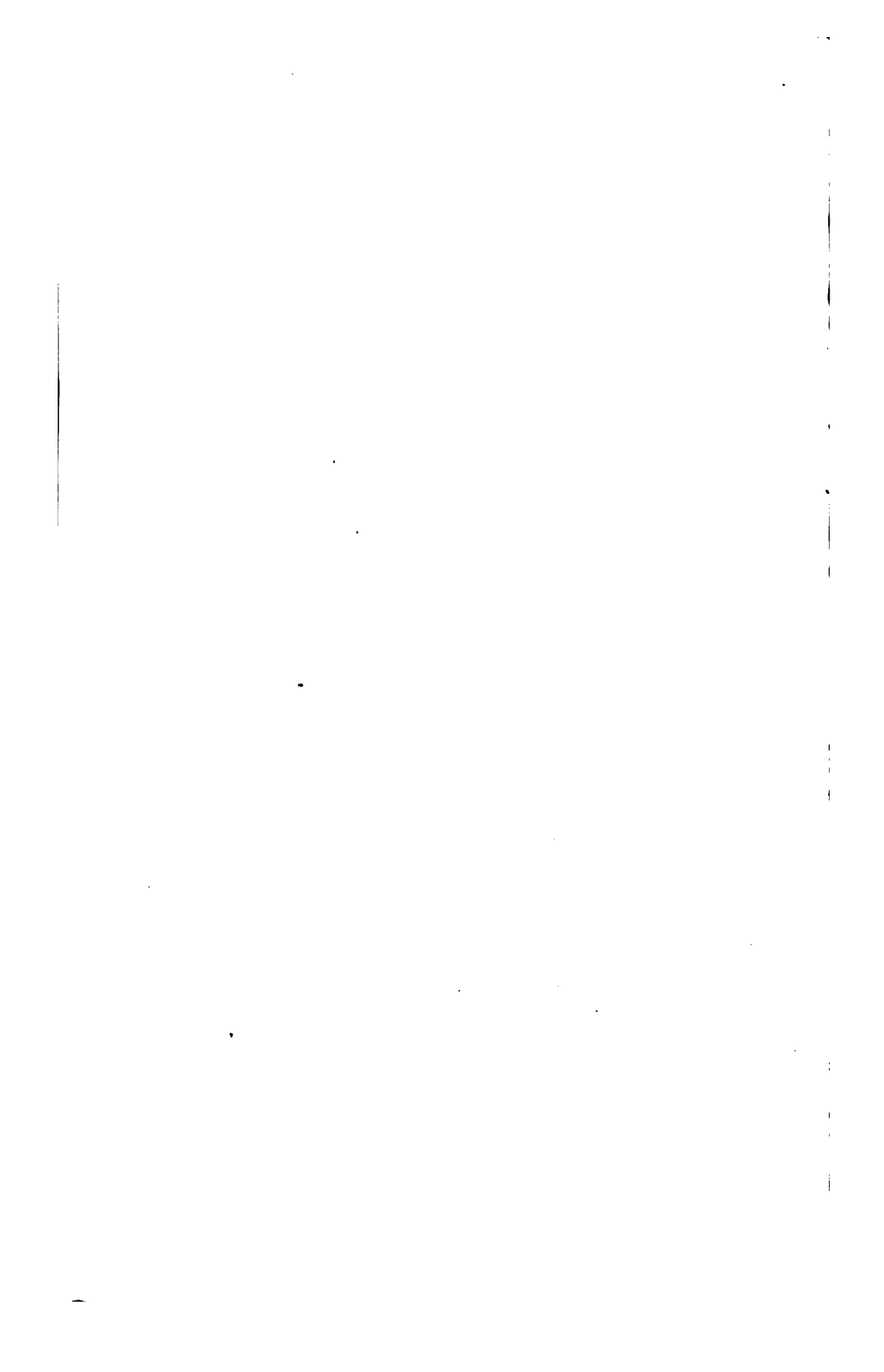
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THE LAWS
RELATING TO
THE LAND TAX:

ITS ASSESSMENT, COLLECTION,
REDEMPTION, AND SALE;

WITH
A STATEMENT OF THE RIGHTS AND REMEDIES OF
PERSONS UNEQUALLY ASSESSED;

AND
An Appendix
CONTAINING ALL THE STATUTES IN FORCE:

WITH A COPIOUS INDEX.

BY
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BARRISTER AT LAW.

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PREFACE.

NEARLY fifteen years have now elapsed since the Writer first endeavoured to direct public attention to the anomalous condition of the laws relating to the collection and assessment of the Land Tax; and had his suggestions been adopted, for an equalization of this tax, an increase to the revenue of at least fifty millions sterling would ere this have been secured, without the slightest inconvenient pressure.

The Writer's Pamphlet containing his Suggestions having gone through three editions, it is fair to conclude that it has obtained some attention, and he feels justified therefore in continuing his exertions to accomplish an object which he has so long considered to be of the first importance to the community.

The amount of Land Tax unredeemed and annually collected is about £1,200,000; and this is so unequally assessed, that while in some parts of the country the parties assessed are paying more than 3s. in the pound, in other places the rate collected is only a few pence, and in others less than a farthing in the pound. Thus in the Borough of Marylebone and in the Borough of

Liverpool the tax is less than a farthing in the pound, while in the parish of St. Andrew, Holborn, it is 1*s.* 10*d.*, in some parts of the city of Westminster more than 2*s.*, and in several places in the City of London more than 3*s.* in the pound.

The cause of this inequality is readily explained. In the year 1798 Mr. Pitt, the then prime minister, being desirous, for the purposes of public credit, of withdrawing a large amount of stock from the public funds, adopted the expedient of enabling parties to redeem and purchase Land Tax, by which it was expected that about eighty millions of stock would be absorbed. To accomplish this object it was necessary, in the first place, so to adjust the assessment of the tax that the greatest facilities should be afforded to parties desirous of redeeming, and, accordingly, in the year 1798, the Act of 38 Geo. 3, c. 5, was passed, by which the sum of £,1,989,673 was directed to be raised for Land Tax in England and Wales in the proportions fixed upon the several counties and other places specified in the Act; and in order to collect the specified sums the commissioners were directed to appoint assessors for the parishes and places in the several divisions within each county, who were to settle the quota to be contributed by such parishes and places.

The Act directs that the tax should be raised with as much equality and indifference as possible; but as a foundation for this impartiality, and, as

if in mockery of the provision, the commissioners and assessors were directed to be governed in their assessments by those made under the act passed for the collection of Land Tax in the reign of William and Mary, (1692). So readily did the parties appointed to carry the act into execution avail themselves of the latitude thus given, and so regardless were they of equality and indifference in their assessments, that, with comparatively few exceptions, the quota fixed upon the several parishes and places under the Act of 1798 were precisely the same as those levied in the reign of William and Mary. A striking example of this mode of assessment is furnished by the Borough of Liverpool, the Land Tax for which, in the reign of William and Mary, including the rate levied in respect of offices and pensions, and personal estate, was £802 : 8s. 10d., of which £633 : 15s. was raised for the duties on offices, &c.; and, the latter duties having been repealed, the amount now assessed upon this borough, including the amount redeemed, is £168 : 13s. 10d. Manchester, Preston, Bath, Bristol, Leeds and other large towns present similar anomalies.

The ground having been thus prepared by a pretended revision and general settlement of the assessments, the next step was to prepare for the redemption, and for this purpose the Act of 38 Geo. 3, c. 60, was passed, by which the Land Tax, as then collected, was declared perpetual, subject to redemption. In proposing the resolu-

tions upon which this act was founded, Mr. Pitt expressly declared that they left the question of a more equal repartition of the Land Tax precisely where they found it, and in support of this position made use of the following observations: "Parliament now has the undoubted right of raising more than 4s. in the pound on land; and what greater authority would it acquire were the present redeemed? If the whole were to be redeemed, the only thing necessary to be provided, as expressly as any legislative provision can guard, is, that, if ever a new Land Tax is imposed, it shall not be imposed upon those who have redeemed in any different proportion from that on those who have not redeemed. It would be necessary to provide, that the amount of what may have been redeemed shall be deducted from any new impost."

The principal object, however, being to carry into effect the redemption scheme, little attention was paid to any proposition for a repartition; and thus, notwithstanding the immense annual loss to the revenue, year after year has been allowed to pass away without any effort on the part of the Government to secure to the public the full benefit that ought to be derived from this tax, or to remove the palpable injustice inflicted upon a large portion of the community by its present improper assessment.

When it is borne in mind that the sums assessed for Land Tax are for the most part the same as those which were assessed two centuries

ago, it requires little further explanation to account for the great inequalities of the assessments for this tax throughout the country. The cities of London and Westminster are nearly in the same condition, with regard to the number of buildings within them, as when the tax was assessed under the statute of William & Mary; but Russell and Tavistock Squares, and the extensive and now populous district of Marylebone, were, even in the year 1798, fields and swamps, while Brighton and Hastings were mere fishing towns, and even Liverpool and Manchester were only beginning to rise into importance. Yet the amount of Land Tax assessed under the act of 1798 upon the city of Westminster was and still is £63,092, and upon the city of London £123,399; while that upon the whole county of Sussex, (excepting a few of the Cinque Port towns, but including Brighton, Lewes and Chichester) was and still is only £57,560; and the amount assessed upon the county of Lancaster, comprehending Liverpool, Manchester and Preston, was and still is only £20,989: 14s. 6d. So, again, the amount of this tax assessed under the same act upon the parish of Saint Andrew's Holborn and Saint George the Martyr, which is assessed to the Property Tax at the annual amount of £183,191, was and still is £9,018; while that upon the parish of Saint Pancras, which is assessed to the Property Tax at the annual sum of £1,251,737, was and still is £1,776: 15s. 7d.; and that upon the parish of Saint Marylebone, which is as-

sessed to the Property Tax at the annual sum of £1,132,324, was and still is £492.

Various reasons have been assigned to account for successive Governments having allowed this tax to remain so long in its present anomalous and unprofitable condition; but the Writer believes the best explanation for their apparent apathy is to be found in the fact, that the question has not been properly understood. From the name of the tax it was generally supposed to be one peculiarly affecting land, and hence the landed interest has been reluctant to encourage any interference with it, lest an additional burthen might be imposed on land; while the representatives of populous places, although occasionally evincing considerable earnestness in promoting measures for an equitable assessment, have become suddenly lukewarm upon the question, when they found that their constituencies and not the landed interest were likely to be called upon for an increased contribution, in the event of a re-assessment. The scruples, however, of both parties will, it is hoped, be removed when they reflect upon the very great benefit which would be conferred upon the country by an equalization of the tax at a moderate rate; for such is the increase in the value of property since the assessments were made, that, although they were originally calculated at a rate of 4*s.* in the pound, to which all real property is now legally subject, an equalized rate of 9*d.* in the pound, even after deducting the amount redeemed, which

is about a third of the whole, would produce an increase to the revenue of a million and a half sterling a year, besides securing to the country the benefit of an annually increasing rent-charge, which would necessarily accrue from periodical revisions of the tax. The relief that might be afforded to trade and commerce by the application of this increase can scarcely be estimated; and it will be seen from the following statement of the rate now paid for Land Tax by a majority of the counties in England, that the agricultural districts would, for the most part, obtain an immediate benefit:—

	<i>s. d.</i>		<i>s. d.</i>
Bedford pays a rate in		Kent	1 0
the pound of about	1 6	Leicester	0 9
Berks	1 2	Lincoln	0 8
Buckingham	1 5	Middlesex	0 10
Cambridge	0 11	Monmouth	0 8
Cornwall	1 0	Norfolk	1 0
Devon	0 10	Northampton	1 0
Dorset	0 11	Nottingham	0 8
Essex	1 1	Rutland	0 10
Gloucester	1 0	Somerset	0 8
Hereford	0 8	Southampton	0 11
Hertford	1 6	Suffolk	1 3
Huntingdon	0 11	Surrey	0 10

An objection has been sometimes urged to the writer's proposed equalization of this tax on the ground of its having been declared perpetual, subject to (or rather for the purposes of) redemption, but such an objection will scarcely admit of argument. As well might it be said, if a particular tax were now imposed on one part

of the country, and another part were declared exempt, and such an arrangement were declared perpetual, that whatever change of circumstances might take place, such tax could never afterwards be altered, although the recognition of this principle might tend so to cripple the resources of the country as to render taxes comparatively unproductive.

The present eminent Chairman of the Board of Inland Revenue has long been an advocate for a proper adjustment of the Land Tax, and it is manifest from the evidence given by him before the Committee on Agricultural Distress in 1836, an extract from which is subjoined, that he does not admit the difficulties so frequently urged by those who have not fully considered the subject.

“ *Chairman (Mr. Shaw Lefevre).* In what manner was the Land Tax imposed by the act of William and Mary, and at what rate?

Mr. Wood. The 4th of William and Mary, c. 1, imposed a rate of 4s. in the pound on the full yearly value of lands, tenements and hereditaments, offices and pensions, and on personal estates 24s. per £100.”

“ For what period was the assessment made and how long was it continued?—It was only made for one year and was continued by subsequent annual acts.”

“ What was the amount assessed on lands and tenements or other property chargeable under the act?—On lands and tenements and other property or profits, £1,910,000. On pensions, offices, and personal estates, £150,000. The charge on pensions and offices is now reduced to about £11,000, and the duty on personal estate has been repealed.”

“ Will you state some of the most striking inequalities existing in the proportions of Land Tax raised in different

places?—Mr. Garnet [*the Registrar of Land Tax*] has drawn out a statement, which with the leave of the Committee I will read to them, shewing some of the most striking inequalities. The amount of the rate per pound on the rental for London proper is about 3s. 2½d.; then follows a statement of several parishes adjoining London, forming in fact a part of what is usually called London, St. Clements and St. Mary le Strand, 1s. 7½d.; the Duchy Liberty, 1s. 5½d.; St. Martin, 1s. 1d.; St. Margaret and St. John, 8½d.; St. Anne, 1s. 10d.; St. George Hanover Square, 5½d.; St. James, 9½d.; St. Paul Covent Garden, 3s.; St. Andrew's Holborn and St. George, 1s. 3½d.; St. Pancras, three farthings; Marylebone, under one farthing; I believe the whole amount levied on Marylebone is under £600, which has never been altered; Paddington, 1½d.; Kensington, 4d.; Chelsea, 2½d. Then we have, taken almost at random, some of the principal Towns in England. We have taken Brighton, Liverpool, Worthing, and other places which have risen very much in population, and have taken some of the old decayed Towns; Brighton under one farthing; Broadwater including Worthing, 3½d.; Lewes, 2s. 3d.; Chichester, 9½d.; Rye, 3s. 11½d.; Hastings, 2½d.; Bath, including Walcot and Bathwick, three farthings; Clifton, three farthings; Cheltenham, 1½d.; Stockport, 1½d.; Macclesfield, 3½d.; Leeds and its suburbs, 3½d.; Sheffield, 1½d.; Liverpool under one farthing. The circumstances of Liverpool I believe are these: the quota unredeemed is £99 and some odd shillings; the rental is the basis of the rating; the sum to be levied in the pound is something less than one third of a farthing annually, and the consequence is that a rate is made, I believe, every three years, of one farthing, and the expense is, probably, three or four times as much as the sum actually raised, because all the forms of assessing the Land Tax, all the duplicates, all the payments into the Exchequer, must go on with as much regularity as if they were £100,000 per year: therefore the Committee

may easily conceive that the expense of levying that upon the inhabitants is three or four times as much as the sum paid into the Exchequer. Everton, Toxteth Park and West Derby, 3s. 4d.; Manchester, including Ardwick, Cheetham, Chorlton Row, Hulme and Salford, 1½d.; Preston, ½."

"Supposing an equalized rate to be determined on, would it be most advisable to establish a fixed rate on the annual value generally, or should the equalization be effected by a new apportionment of the present tax, but preserving the principle of fixed quotas? The assessment would be most conveniently raised by a general fixed rate; it might be made annually according to the valuation for the poor rate, or it might be subject to revision only at stated periods—say once in three years. The principle of a fixed and permanent rate on the annual value would be far preferable to that of continuing fixed quotas."

"What objections do you anticipate to an equalization of the tax? It may probably be urged, that, by the act rendering the quotas perpetual as fixed in the year 1798, subject to redemption, an implied pledge was given that no alteration should ever be made in the apportionment of the tax on the several districts and parishes; there is nothing, however, in the law which bears this construction."

"If the Land Tax were to be equalized, the whole of England should be considered as one district, taxed not by different quotas, but by an assessment all over the country?—*The law only affords protection from future assessments so far as regards the estates redeemed and exonerated*; the parties could not in these cases be equitably made liable to contribute to the new assessment. There does not appear any substantial reason why the Land Tax should not be subject to the same alteration according to the fluctuation in the value of property as the House Tax and Property Tax were liable to."

"Would it not very much facilitate the equalization of the Land Tax, if the property were rated at its actual value?

—Very much indeed, and my attention was called to the subject during the time I was in Parliament, but the scheme did not go forward. I now see there is a Bill before the House, brought in by Mr. Greene and Mr. P. Scrope, in order to effect that object, and if property were rated according to its actual value, or even on any uniform principle, then we should have the machinery at once for assessing a Land Tax on the same uniform principle, and all the inequalities would be avoided. There is one great objection to the altering of the Land Tax at present and equalizing it, that is the great expense which it is apprehended might be thrown on districts by taking new valuations. If for other purposes, such as the poor rates and county rates, all districts were obliged to be rated according to the uniform principle of valuation, such valuation would be equally applicable to Land Tax."

Since Mr. Wood gave his evidence, the principal, if not the only difficulties, suggested by him as likely to interfere with a general equalization of this tax have been removed by the valuation of property made throughout the kingdom for the purposes of the Poor Law Amendment Act, and by the returns for the Property Tax, and it is therefore scarcely to be supposed that the subject will not speedily meet with the attention it deserves. Should, however, contrary to the writer's expectation, the present anomalous condition of the tax be allowed to continue, he has endeavoured to mitigate the evils arising from it by explaining in the following pages the remedies afforded by the Land Tax Acts for unequal assessments upon parishes, townships and places, with reference to the assessment upon the hundred or division in which they may be situate.

It will be seen that the act, 38 Geo. 3, c. 5, gives very distinctly a power of appeal to persons unequally assessed in parishes, townships or other places within a hundred or division; but this power was rarely exercised until the valuations were made under the Poor Rate and Property Tax Acts, inasmuch as the necessity for giving evidence of the value of the whole property within the division or district in which any inequalities were apparent involved so serious an expense, that few individuals could be found willing to encounter it. Since, however, the returns made under the Property Tax Act of 1842 have been laid before Parliament, several instances have occurred within the writer's knowledge, where parties improperly assessed have obtained relief; and in one of these, where the owner of nearly the whole property in a township was paying 1*s.* 3*d.* in the pound for land tax, while the owners of property in other townships in the same division were paying only 5*d.*, and in some cases 2*d.* in the pound, he obtained relief to the extent of £200 a year.

It will be apparent from the construction of this work that the writer's principal object has been to arrange the several enactments relating to the land tax in such a form as to render them intelligible to the general reader. Hitherto these enactments, contained in upwards of 700 sections, prepared without regard to method or arrangement, have been a sealed book even to a majority of those immediately interested in the subject of them; and it has required no slight expenditure

of time and labour to put them in a readable form. The writer claims no other merit for his performance than that due to much labour; and should he succeed in attracting general attention to the present condition of the Land Tax, and in enabling those who may consult the following pages to comprehend with facility the several matters of which they treat, as well as to appreciate the great public importance of the subject to which they relate, his exertions will be amply rewarded.

LINCOLN'S INN,
August, 1849.



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THE ACTS
RELATING TO
THE ASSESSMENT AND COLLECTION
AND TO
THE REDEMPTION AND SALE
OF
T H E L A N D T A X.

CHAPTER I.

THE enactments in the several statutes for assessing and collecting the land tax and those in the statutes for its redemption and sale being altogether dissimilar, it has been considered desirable to preserve a separate arrangement of them throughout the work; and the present chapter will therefore be devoted to a consideration of the several provisions in the acts for assessing and collecting the land tax. These being placed before the reader in a classified form, it is next proposed to explain the remedies given to parties assessed against unequal assessments, and in the concluding chapter will be found a digested statement of the several provisions in the acts for redemption and sale of the land tax.

SECT. 1.

*Of the Acts for assessing and collecting
the Land Tax.*

The first statute containing explicit directions for assessing and collecting land tax in England and Wales is the

4 Will. & Mary, c. 1, the provisions of which were for the most part embodied in acts of parliament annually passed to continue the tax till the year 1798, when the statute 38 Geo. 3, c. 5, was passed, under which the land tax has ever since been collected. By this act a sum of 1,989,673*l*. was directed to be raised in England and Wales, according to the several proportions at which each county, city, borough, or town was then assessed. These proportions are set forth in the second section of the act, and the commissioners appointed by it were empowered to determine what part of the sum assessed upon each county should be charged upon each hundred, lathe, wapentake, rape, or other division within England, Wales, or Berwick-upon-Tweed; but in settling such quota the commissioners were to be governed by the assessments made in pursuance of the statute of William & Mary (s. 7).

The subjects upon which the tax is directed to be levied, and the rate at which it was to be assessed, are as follows :

Ready money, debts, goods, wares, merchandize or other chattels, or personal estate (except desperate debts, stock on land, household goods, and loans to his majesty) (a)	After the rate of 20 <i>s</i> . for every 100 <i>l</i> .
Public offices or employments of profit (except military officers of the army or navy), salaries, gratuities, bounty money, rewards, fees, profits, perquisites or advantages, annuities, pensions, stipends or other yearly payments, either out of the receipt of the exchequer, or out of any branch of the revenue of the crown (a)	After the rate of 4 <i>s</i> . in the pound per annum on the annual amount.

(a) By the 3 & 4 Will. 4, c. 12, the duties on personal estate are repealed; and by the 6 Geo. 4, c. 9, s. 21, it is declared that the duty on salaries, offices

<p>Manors, messuages, lands, quarries, mines, iron mills, furnaces and other iron works, salt springs and salt works, alum mines and works, parks, chaces, warrens, woods, under- wood, coppices, fishings, tithes, tolls, annuities and other yearly profits, and all other hereditaments.</p>	}	<p>To be assessed with as much equality and indifference as possible by a pound rate not exceeding 4s. in the pound, owners of lands subject to a fee farm rent, or other annual rent, or payment, being entitled to make a proportionate re- duction for such pound rate (ss. 4 & 5).</p>
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Having thus stated the general scope of the act, it may be convenient for the more easy comprehension of its provisions, as well as for purposes of reference, to classify the remaining enactments now in force under the following heads:—

1. The powers, duties and qualifications of the commissioners and other officers appointed to carry the act into execution.

2. The mode in which the assessments are directed to be collected, and the rights, remedies and liabilities of parties chargeable therewith.

or employments of profit, annuities, pensions, stipends or other annual payments, shall not be charged upon any salaries, &c., which shall have been specially exempted from the payment of any aids or taxes by any act of parliament, or where any such salaries, &c. shall by any order of his majesty in council, or by any warrant under his majesty's royal sign manual, or by any order of the commissioners of the treasury, have been directed to be paid net, or without deduction; or where the sums assessed on any such salaries, &c. shall, by like order of the commissioners of the treasury, have been directed to be repaid or reimbursed to the persons assessed out of the public revenue, it being also provided that the authority for any such payment net, or repayment, shall be certified by some principal officer in the department to which the office or employment belongs.

The effect of these enactments will be considered in a subsequent part of the work.

4 OF THE ACTS FOR ASSESSING, &c. THE LAND TAX.

3. The enactments relating to particular subjects of assessment, and to particular places ; and
4. The persons and subjects exempted from the tax.

SECTION 2.

As to the Powers, Duties and Qualifications of the Commissioners and other Officers.

The commissioners appointed for putting the act into execution were those appointed by the Land Tax Act, passed in the year 1797 ; and they are directed to meet together at the usual places of meeting, and ascertain and set down in writing the several proportions which ought to be charged upon every *hundred, lathe, wapentake, rape, ward, or other division* respectively within England, Wales, and Berwick-upon-Tweed, towards raising the sum charged upon the county, city or places for which they were appointed commissioners, subdividing themselves if necessary, so that three or more should be appointed for the service of each hundred, lathe, wapentake, rape, ward, or other division (s. 7).

The commissioners within the several hundreds, &c. were next required to cause the several proportions charged on such hundreds, &c., to be equally taxed and assessed within the same, and within every parish and place therein ; and for that purpose were to summon fit persons to be assessors, who were to appear before them in eight days, and to whom they were openly to read, or cause to be read, the several rates, duties and charges mentioned in the act, and openly declare the effect of their charge to them, and in what manner they ought to make their assessments. And after the delivery of their charge the commissioners were to appoint

two of the principal inhabitants of each parish, township or place, assessors of the rates imposed by the act (*b*), and to fix a certain day for the assessors to bring in their assessments in writing, such assessors being required to assess the full sum given them in charge upon all ready money, debts, personal estates, offices, employments, annuities and pensions made chargeable by the act, and *by an equal pound rate* upon all manors, lands, &c. (*c*) within the limits of the respective parishes or places for which they should be appointed; and by the time appointed to bring a certificate of the assessment, and return the names of two persons as collectors, for whose payment of the monies collected to the receiver-general, or his deputy, the parish or place wherein they were employed were to be answerable. The assessors were also required to deliver one copy of their assessments subscribed by them to the commissioners, two duplicates of which were to be signed and sealed by the commissioners, and one to be delivered to the collectors, who were to be appointed by the commissioners for each parish or place, with a warrant directing them to collect the several sums assessed.

The commissioners were at the same time required to give the collectors notice at what times or places the appeals of persons thinking themselves aggrieved by being overrated by the assessors might be heard and determined, the days so appointed being at least thirty days from the time of delivering the duplicates to the collectors. And every collector, within ten days after receiving such dupli-

(*b*) They were also empowered to nominate assessors for extra-parochial places (s. 47).

(*c*) For the sake of brevity we shall use the word "lands" to describe all hereditaments; and wherever, therefore, the word lands occurs, it may be understood to include manors, messuages, quarries, mines, mills, parks, chaces, warrens, underwoods, fishings, tithes, tolls and yearly profits arising from any hereditaments.

cates from the commissioners, was to cause public notice to be given in every parish church or chapel of ease belonging to any parish within his district or division, immediately after divine service on the Lord's day, of the time and place so appointed for hearing appeals; and cause the like notices for appeals to be fixed in writing on the same day upon the door of each of the respective parish churches, or chapels of ease belonging to any such parishes. The collectors were also required, upon the application of persons thinking themselves overrated, to permit such persons, or their stewards, or bailiffs, or other proper representatives, to inspect, without fee, the duplicates of such rates and assessments upon the division or district of which he is collector at all seasonable times in the day; and every person intending to appeal was to give notice thereof in writing to one or more of the assessors of the parish wherein he was rated of his intention to appeal; it being further declared that all appeals once heard and determined by the commissioners, or any three or more of them, or the major part of them present on the days appointed for hearing appeals, shall be final without any further appeal upon any pretence whatsoever (s. 8).

On or before the 8th of August, 1798, or within twenty days after, (all appeals being first determined,) the commissioners were to deliver a schedule or duplicate in parchment under their hands and seals, containing the whole sum assessed upon each parish or place, and the christian names and surnames of the respective assessors and collectors, to the receiver-general or his deputy, and transmit a like schedule or duplicate into the king's remembrancer's office of the exchequer (s. 8).

The property of public books and papers relating to the land tax are vested in the commissioners, and are to remain as records in their custody (s. 15); persons having them in

their possession being required, within one calendar month after notice in writing from the commissioners, to deliver them up to the person to be appointed by the commissioners to receive them, under a penalty of 50*l.* (s. 16).

The money received for the tax by the collectors within their respective divisions or hundreds is to be paid to the receiver-general(*d*) or his deputy, whereof notice is to be given to the commissioners (s. 10), who are also to have notice of the death or removal of any such receiver-general (s. 11); and within one month after receiving the full sums charged a receipt is to be given by the receiver-general to the commissioners (s. 13).

In the event of refusal or neglect to pay the tax a distress may be issued, and the commissioners, or any two of them, may issue warrants for breaking open chests, trunks, &c.; and if any question or difference should arise upon taking such distress, or between landlord and tenant, the same is to be settled by the commissioners. Should there be any deficiencies in the assessments, the commissioners, assessors and collectors are to re-assess the amount of any such deficiency upon the division or hundred wherein the same shall happen, or the parishes therein (s. 18).

The commissioners are also, at the expiration of the times limited by the act for the quarterly payments of the tax, to call before them the collectors within each division, hundred, parish, or place, and to ascertain whether the full sums charged have been paid to the receivers-general; and should any part remain unpaid to cause the same to be levied and raised (s. 22).

All questions and differences touching any of the rates, duties and assessments, or the collecting thereof, are to be heard and finally determined by the commissioners in the

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manner directed by the act; and should they be concerned in any such question or difference they must withdraw during the discussion of it under the penalty of 20*l.* (s. 23). They are also to determine how far lands belonging to any hospital or almshouse, not exempted by name out of the act, ought to be assessed or charged (s. 28).

If any person, in such manner and at such times as are in the act directed in cases of appeals, make it appear to the commissioners present for hearing and determining such appeals, by proof upon oath, that the assessment upon him exceeds the equal pound rate that ought to be charged on him, the commissioners, or the major part of them then present, may abate and lessen the assessment so much as the same shall exceed the equal pound rate that ought to be charged, and cause the money so abated to be re-assessed in such manner as they or the majority of them shall think most equal, just and reasonable, within the whole hundred, lathe, wapentake, or other division where such overcharge happens, although the pound rate of four shillings in the pound be thereby exceeded; or if any particular part, or any person therein, should appear to them to be undercharged, then the money so abated is to be raised upon such particular part or person so undercharged (s. 84).

Where there are not a sufficient number of commissioners for any city, borough, cinque port, town or place qualified to act, the commissioners appointed for the county at large within which such city, borough, &c. is situate, or which is next adjoining thereto, may act as commissioners within such city, borough, &c. (s. 86). And all mayors, bailiffs or other chief magistrates of cities, boroughs, towns corporate or cinque ports, for which commissioners are specially appointed by the act, may act as commissioners for any city, &c. wherein they inhabit a the time of exe-

cuting the act, as well where commissioners are specially appointed by the act as where they are not (s. 87).

The qualification required of commissioners acting for counties at large (except the counties of Merioneth, Cardigan, Carmarthen, Glamorgan, Montgomery, Pembroke, Radnor and Monmouth), or for any of the ridings in Yorkshire, was the possession of freehold, copyhold or leasehold lands of the clear value of 100*l.* (s. 90) (e); and for the county of Anglesea or Carnarvon, the being taxed under the act of 1797 for an estate of the yearly value of 60*l.* (s. 91).

But commissioners who were appointed by the act might act for cities, boroughs, &c., or for the inns of court, without any other qualification than being inhabitants, except attorneys, who were required to have an estate in freehold, copyhold, or leasehold lands of the clear yearly value of 100*l.* (s. 92).

For the city of London and the liberty of St. Martin's-le-Grand, the qualification was a like estate of the clear yearly value of 20*l.*, and for the city of Westminster a like estate of the clearly yearly value of 50*l.* But the master of his majesty's household, the clerk of the kitchen, and the several officers who by virtue of their offices had theretofore acted or might thereafter act as commissioners in relation to the assessments on the palaces of Whitehall and St. James's, were declared qualified by virtue of their offices.

No commissioner was to act without having taken the

(e) By the 38 Geo. 3, c. 48, the qualifications are altered, that for counties being the possession of a freehold, copyhold or leasehold estate of the clear yearly value of 100*l.*, or being heir apparent of the possessor of a like estate of the yearly value of 300*l.*, one moiety whereof is situate in the county or riding for which such person is appointed a commissioner; and the qualification for cities, boroughs, &c. (except those particularly specified in the act 38 Geo. 3, c. 5) being the possession of a like estate of the yearly value of 40*l.*, or of personal estate to the amount of 1000*l.*, and being an inhabitant of the city, borough, &c.

10 AS TO THE POWERS, DUTIES AND QUALIFICATIONS

oaths of allegiance and supremacy, and, if required (*f*), an oath describing his qualification (s. 49). And if any person presumes to act who is disabled, he is liable to a penalty of 50*l.* for every offence (s. 96).

As to Assessors and Collectors.—A fine not exceeding 40*l.* may be imposed by the commissioners on any assessor or collector who refuses to serve, or neglects his duty (s. 19). But no person is compellable to be an assessor or collector out of the limits of the city, borough or town corporate in which he dwells (s. 45).

In case of neglect or refusal to pay, the tax collectors are empowered, after demand, to levy the same by distress (s. 17).

Collectors may be required to give security to the commissioners equal to the amount to be collected in each district; and on failure of the persons named as collectors giving such security, if required, the commissioners may appoint other collectors in their place (s. 21).

Collectors are to pay the monies received by them to the receivers-general or their deputies (*g*), at such times and places as the commissioners shall appoint (s. 9); and if they refuse or neglect to pay monies received by them, or detain monies in their hands, they may be imprisoned, and their estates seized and sold by order of the commissioners (s. 20). And where their goods are distrained upon, the persons distraining may keep in their hands as much money as any two of the commissioners shall deem reasonable for the charges of such distress (s. 111).

Collectors are to be allowed threepence in the pound upon the whole sum collected and received by them, which they may detain out of the last payment of the monies of

(*f*) By 38 Geo. 3, c. 48, the oath of qualification with regard to commissioners for cities, boroughs, &c. is imperatively required.

(*g*) Now the inspectors-general, see p. 7, *ante*.

their several quarterly payments; and the receiver-general is to allow three-halfpence in the pound to the commissioners' clerks, who are to be appointed by a majority of the acting commissioners present at each meeting within every hundred, &c. for their pains in furnishing the assessments, duplicates and copies directed by the act to be made, and all warrants, orders and instructions relating thereto (s. 14).

Collectors and assessors prosecuted in the execution of the act may plead the general issue; and if the plaintiff or prosecutor shall become nonsuit, or forbear further prosecution, or suffer a discontinuance, or if a verdict pass against him, the defendant is entitled to treble costs (s. 39).



SECTION 3.

As to the Mode in which the Assessments are to be collected, and the Rights, Remedies and Liabilities of Parties chargeable therewith.

All places are to be taxed in the counties, hundreds, &c. in which they have been usually assessed (s. 36); but lands not worth 20s. a year are not chargeable (s. 30). The tax is to be demanded of the parties themselves, if they can be found, or else at the place of their last abode, or upon the premises charged with the assessment (s. 9).

Tenants may pay the tax, and deduct it out of their rent; and if any difference should arise between them and their landlords respecting any rates assessed under the act, the commissioners may settle the same (ss. 17 and 18); but contracts between landlords and tenants as to the payment of taxes and assessments are not to be affected by the act (s. 35).

Where lands or houses are unoccupied, and no distress

12 MODE IN WHICH ASSESSMENTS ARE TO BE COLLECTED.

can be found on them by reason whereof, the parish or place in which they are situated is forced to make good the tax assessed upon such unoccupied lands or houses; the collectors may distrain at any time after, and distribute the money raised proportionably among the parties who contributed to the tax of the unoccupied lands or houses (s. 40). And where any woodlands shall be assessed, and no distress can be had, the collectors, by warrant under the hands and seals of two of the commissioners, may cut and sell so much of the wood (timber trees excepted) as shall be sufficient to pay the assessments unpaid and the charges (s. 41). So where the tax is assessed upon any tithes, tolls, profits of markets, fairs, fisheries or other annual profits, the collectors may, with the like authority, seize and sell so much of such tithes, tolls, &c. as shall be sufficient to satisfy the tax and the charges (s. 42).

Should any person be doubly rated, he will, upon obtaining a certificate from the commissioners of the sums charged upon him, and upon such certificate being verified upon oath, be discharged from such double rate (s. 54) (g). And where the lands of a whole parish, town or place, are charged with more than 4s. in the pound upon the yearly value thereof, because the estates of persons formerly doubly taxed are made liable only to a single assessment, the commissioners may, on the application of the owners and occupiers, inquire into the matter, and certify to the Barons of the Exchequer the names of the persons doubly taxed, who may discharge the overplus, or so much of the sum chargeable as shall exceed the pound rate of 4s. in the pound (s. 116), the benefit of such discharge being confined to the parishes or places formerly over-burthened (s. 115) (h).

(g) As to the further remedies given for relief against double assessment, see 1 & 2 Will. 4, c. 21, *post*, p. 29.

(h) As to the power of appeal in cases of unequal assessment, see pp. 6 and 8, *ante*.

SECTION 4.

As to the Enactments relating to particular Subjects and to particular Places.

Fee-farm rents, and all other rents, payments, sums of money and annuities, issuing out of or payable for any lands, are liable to contribute towards the tax, and tenants may pay the same and deduct the amount from their rents (s. 24).

And auditors and receivers of fee-farm rents, answerable to the crown, or which have been purchased from the crown by virtue of the acts 22 & 23 Charles 2, c. 24, and which were not before the 25th of March, 1793, payable to any college, hospital, reader in either university, or any person exempted by the act, are to allow four shillings for every pound of such rents, and a proportionate rate for any greater sum than ten shillings, to the party paying the same; and any auditor, &c. setting in and upon any tenants for what ought to be allowed, or refusing allowance, is to forfeit 100*l*. (s. 30).

Assessments on the houses of foreign ministers to be paid by the landlord or owner (s. 46).

Shareholders in the New River, or in the Thames, Marylebone or Hampstead Waterworks, and in fire insurance offices, and in the stock in the king's printing-house, are to pay four shillings for every pound of yearly value; and they and all companies of merchants in London, and the Bank of England, and all salaries and pensions (taxable in London) payable at the General Post Office and Excise Office charged by the act, are to be assessed by commissioners nominated for the city; and the assessments are to be paid by the governors, or the respective treasurers or receivers of such waterworks, &c., to such persons as the commissioners appoint for the collection, and be deducted

out of their next dividend; any persons chargeable refusing to pay are liable to distress (s. 58).

And every person having a salary in respect of any office or employment exercised in the ward of London, where the post-office is situate, to be assessed in that ward (s. 57).

The King's Bench and Marshalsea prisons, and all rents, offices, &c., and the prison-house, lands, &c., and all other offices and perquisites of the marshalsea court, and the judges of that court, and the counsel practising there, are to be assessed after the rate of four shillings in the pound in the assessment of St. George the Martyr, and on refusing to pay are liable to distress (ss. 59, 60).

For the better guidance of assessors, the officers in the receipt of the Exchequer and in other public offices, are to deliver true lists or accounts of all pensions, annuities, stipends or other annual payments, and of all fees, salaries and other allowances payable at the said receipt, or in the said public offices, to any commissioner or other officer; and if the tax on them be not paid it may be deducted (s. 32).

Every person rated or assessed for his office or employment is to be rated in the county, city or place where the same is exercised (s. 51).

The Master of the Rolls, masters in chancery, clerks of the petty bag, examiners, and all other officers of the Court of Chancery who execute their offices within the liberty of the Rolls, are to be there assessed for their respective offices, salaries and other profits; and the masters in chancery and registrars for the time being are to be the commissioners for putting the act into execution within the said liberty.

All annuities, stipends and pensions payable to any officers in respect of their offices are to be taxed and assessed, where such officers are rated and assessed, for the offices, and all other pensions, stipends and annuities in the parishes or places where they are payable (s. 52).

But with regard to the pension list, one-half is to be charged in the division of the palaces of Whitehall and St. James's, and the other half with the offices executed in Westminster Hall (s. 73).

All offices and places assessed for the years 1703 and 1704, within the palaces of Whitehall and St. James's, to be assessed within those palaces (s. 72).

Patent offices to bishoprics to be charged where assessed in the year 1693 (s. 76).

The waterworks in the borough of Southwark are to be assessed in that borough by the commissioners and assessors of the county of Surrey, and not by the commissioners and assessors of London, and according to their clear yearly profits (s. 70).

The waterworks in Westminster are to be assessed there, and not in the city of London (s. 71).

The collectors of the profits of the waterworks at Colchester in Essex, in New Windsor, in Exon, and in Shrewsbury to be charged (ss. 74, 75, 97, 114).

The officers of the dock-yard at Stoke Damerell, near Plymouth, are to be assessed where the salaries of the old dock-yard at Plymouth, in 1693, were assessed, but the parish of Stoke Damerell must not be charged with a greater proportion in respect of such salaries and profits than they were in 1693 (s. 62).

And the officers of the hospital at East Stonehouse, near Plymouth, are to be assessed within Plymouth, but the parish of East Stonehouse must not be charged with a greater proportion than they were in 1759, and twenty pounds out of the assessment on the officers of such hospital are to be paid in aid of the assessment on the parish of East Stonehouse (s. 64).

The commissioners, clerks and other officers of the Stamp Office are to be assessed in Shire Lane ward, within the division of St. Clement Danes and St. Mary-le-Strand

(s. 65). The commissioners, clerks and other officers of the Victualling Office are to be assessed in the manor of East Smithfield, in the parish of St. Botolph without Aldgate, within the Tower division, in the county of Middlesex (s. 66). The commissioners, clerks and other officers of the Navy Office are to be assessed in the wards of Broad Street and Tower respectively (s. 67); and the commissioners of the Tax Office, and such of their officers as are taxable for their respective offices or employments, are to be assessed in the district for offices in Westminster Hall (s. 69).

The hundred of West Barnfield, formerly assessed in the lathe of Aylesford in Kent, is to be assessed, if the commissioners think fit, in the lathe of Skray in the same county; so also the tithing of Northmore in Oxfordshire, in the hundred of Bampton in that county; and the tithings of Charlbury, Fallur and Finstock, in the hundred of Chadlington in that county; the town and parish of Leeds, in the county of York, in the hundred of Skyrack in that county; and the parish of Ombersley in the county of Worcester, in the lower division of Oswaldslow hundred in that county; and the parish of Aldemaston, in the eastern division of Oswaldslow hundred in the same county; and the parish of Yardley, in Bromsgrove division of Halfshire hundred in the same county; and the parishes of Hanbury and Stoke Prior, in Bromsgrove division of Halfshire hundred in the same county; and the parish of Church Lench, and the part of the parish of Crowle, then assessed in the Bromsgrove division of Halfshire hundred in the same county, in the Pershore division, and the forest of Chute to be assessed where assessed in the reign of William and Mary; and the parish of Upton-upon-Severn, in the county of Worcester, formerly assessed in the lower division of Oswaldslow hundred in that county, is to be assessed (if the commissioners think fit) in the lower division of Pershore

hundred in the same county; and also the profits of the navigation of the rivers Calder and Ayre, in the West Riding of York, are to be assessed as to one moiety in the town of Wakefield, and the other moiety in the town of Leeds.

The inhabitants and occupiers of apartments and buildings within and belonging to Somerset House are to be chargeable in proportion to the assessments upon other lands and buildings within the liberty of the duchy of Lancaster in the Strand (s. 38).

The proportion of the tax, which at the first general meeting of the commissioners for Middlesex should be laid upon that part of the parish of St. Andrew, Holborn, which is in the said county, is to be equally raised therein, without making any distinction between that part above the Bars, and that part below the Bars; and in the subdivision of the commissioners to act for the several hundreds and divisions in the said county, a number of commissioners are to be appointed to act for that part of the parish of St. Andrew, which lies in the said county (s. 7).

The parish of St. George, Hanover Square, in the liberty of Westminster, is to be chargeable with a distinct quota, separate from that of the parish of St. Martin-in-the Fields; and if any controversy should arise among the commissioners concerning such quota, and the apportioning thereof, the commissioners who are inhabitants of, or who have any concern or interest in, either of those two parishes must withdraw, under a penalty not exceeding 20*l.* (s. 78).

The parishes of St. John, St. Peter and Berchington, in the isle of Thanet, within the liberty of the town of Dover, is to be deemed a distinct division within that liberty, and to be charged towards making up the whole sum charged on Dover, according to the proportion which was assessed on those parishes by virtue of the act 4 W. & M. (s. 79).

The commissioners for the county of the city of Lincoln

may act as commissioners within the Bail and Close of Lincoln (s. 106). And the commissioners for the county of Lincoln may act as commissioners within the parish of St. Martin, Stamford Baron, in the county of Southampton as usually (s. 107).

The sum appointed to be raised by the town of Cambridge is to be raised on lands, fishings, wears and sluices upon the river Cam, tithes, tolls, &c. in the town or within the bounds, limits and precincts thereof (s. 124).

SECTION 5.

As to the Persons and Subjects exempted from the Tax.

Colleges or halls in either of the two universities of Oxford or Cambridge, and the colleges of Windsor, Eaton, Winton and Westminster, and the corporation of the governors of the charity for the relief of the poor widows and children of clergymen, and all hospitals in England, Wales, or Berwick-upon-Tweed, are exempt from the tax; as also are all masters, fellows, &c. in respect of stipends, wages, rents, &c. growing due to them in respect of their places or employments (s. 25). But no tenants of hospitals or almshouses, or of the above corporations, are entitled to claim such exemption (s. 26); nor are any lands belonging to any hospital or almshouse, or settled to any pious or charitable use, which were assessed by the act of 4 Will. & M. (s. 29), nor any privileged places, or persons, (s. 24) exempt.

The following persons and subjects are also declared entitled to exemption:

1. The pensions of superannuated commissioned or warrant sea officers, and of widows of sea officers slain in the service of the crown, and of officers for their services or

sufferings in his majesty's navy, and of the widows or children of such officers granted for the merits of their husbands or parents (s. 100).

2. The revenue of the most noble order of the garter, and the pensions of the poor knights of Windsor, payable out of the exchequer only (s. 100).

3. Sums directed by any act of parliament to be paid without deduction (s. 101).

4. The rents and revenues belonging to the residentiaries of cathedral churches in England and Wales, where the surplus is applied for their maintenance after deducting land tax, repairs and other charges (s. 102).

5. The pension of 100*l.* a year granted in the reign of Charles II. to the poor clergy of the Isle of Man (s. 103).

6. The pensions or salaries of his majesty's pages of honor (s. 104).



SECTION 6.

As to Scotland.

The sum to be raised towards the tax in Scotland is 47,954*l.*, which is to be raised *out of the land rent* within the respective shires, stewartries, cities and boroughs described in the act, according to the proportions therein expressed (s. 127).

The proportion of the boroughs to be rated and paid as their tax-roll then was, or should be settled by themselves (s. 129); and the commissioners, who were to choose their own clerk, were to be such persons as were appointed by the act 37 Geo. 3, c. 35, or such of them as had qualified or should qualify themselves according to the laws of Scotland, together with any other persons who might be appointed by any act during that session of parliament (s. 131).

The act was to be executed in the manner prescribed by

former acts, except where altered by this act, and all clauses in former acts of Scotland, and convention of estates there relating to the bringing in of the cess and quarterly and riding money were to be in full force (ss. 132, 133).

No person in Scotland, whether heretor or collector, liable in respect of the tax, is bound to produce any receipts or discharges for the same after the expiration of three years from the respective terms of payment, unless diligence by denunciation is shown, in which case one year further is added (s. 134).

The sum to be raised for the tax to be raised free of all charges, and to be paid at Edinburgh (s. 136).

No person to be a commissioner in Scotland who is not enfeoft of 100*l.* Scots per annum real rent in the county where he acts, unless he be the eldest son and heir apparent of a person so enfeoft (s. 137); and no commissioners to act without taking the oaths of allegiance and supremacy, and subscribing the assurance appointed by law to be taken and subscribed by persons in offices of public trust in Scotland, under the penalty of 20*l.* (s. 138).

But any provost, baillie, dean of guild, treasurer, master of the merchants' company, or deacon convener of the trades of any royal borough, and any baillie for the time being of any borough of regality or barony appointed a commissioner by the act, or the factors for the time being on the several forfeited estates annexed to the crown by the act of 25 Geo. 2, c. 41, are capable of acting as commissioners for such county or stewartry (s. 139).

CHAPTER II.

OF THE RIGHTS AND REMEDIES OF PERSONS UNEQUALLY ASSESSED TO THE LAND TAX.

HAVING in the preceding chapter shown the general nature and effect of the enactments in the principal statutes now in force for assessing and collecting the land tax, we propose next to consider the rights and remedies of persons unequally assessed to the tax, and to explain the alterations in the law made by subsequent statutes.

By the 38 Geo. 3, c. 5, s. 7, the commissioners named in the act were directed to meet at their usual places in the several counties, ridings, &c., and to ascertain and set down in writing the several proportions of the sums fixed by the act to be raised in counties, ridings, &c., which should be charged upon the hundreds, lathes, wapentakes, wards or divisions within them; and by s. 8, the commissioners at such general meetings were to set down in writing who and what number should act in each hundred or division, and were to cause the several proportions charged upon the respective hundreds, &c. *to be equally taxed and assessed within the same*, and within every parish and place therein.

There can be no doubt, from the language of the act, that the object and intention of the legislature were to secure as far as possible a fair and equal assessment throughout the country; but as an entirely new assessment would have involved the necessity of a new valuation of every property subject to land tax, in order to avoid the expense, delay and inconvenience of such an alternative, the commissioners were directed, in fixing the several quotas, to be governed by the assessments made in pur-

suance of the statute passed for assessing the land tax in the reign of William and Mary.

This arrangement, it was foreseen, might leave many parties exposed to unequal assessments, and a power of appeal is therefore given against the assessments made upon any parishes or places within hundreds or divisions; and if any person should make it appear to the commissioners that his assessment exceeds the equal pound rate, they are empowered to abate the excess, and to cause the amount abated to be re-assessed within the whole *hundred* or *division* where such overcharge happens (a).

The power of appeal, it will be observed, is confined to unequal assessments within hundreds and divisions; and wherever, therefore, it can be shown that the commissioners met according to the directions contained in the act, and fixed the sum to be charged upon any hundred or division, that sum cannot be altered; but the writer's experience, and a careful examination of the returns made in pursuance of the land tax acts, have convinced him that, although in a few instances the directions of the act were complied with, the commissioners, for the most part, adopted the previous assessments, which were also followed by the assessors in charging the several parishes and places.

Such a course of proceeding necessarily induced many inequalities in the assessments even at the times the returns were made under the act, and these inequalities have been greatly multiplied and increased in consequence of the alterations in the value of property subject to land-tax that have since taken place. Another circumstance also not generally considered has materially contributed in various parts of the country to increase the inequalities arising from de-

(a) By the 53 Geo. 3, c. 142, it is declared that all acts, matters or things required to be done by the act 38 Geo. 3, c. 5, by commissioners, assessors, &c., shall be done by them in any year for which any assessment shall be made by virtue of that act.

fective assessment, and this is, that the commissioners have assessed separately and independently important places, which properly form parts of divisions or hundreds, and thus have deprived the other parts of the divisions or hundreds in which they are situate of the fair proportion that ought to be raised by them towards the general assessments. Thus it will be seen, on reference to the original returns under the land tax acts, that the parish of St. Marylebone formed part of the Holborn division, which contributed the sum of 12,342*l.* 8*s.* 3*d.* annually towards the tax; whereas that parish is now separately assessed at the sum of 564*l.* 5*s.* 1*d.*, and owing to the vast increase in the value of property since the adoption of this separate assessment, the annual payment in respect of the tax is scarcely a farthing in the pound, while other places in the same division are paying one shilling and tenpence in the pound. Thus also the parish of St. Pancras, which forms part of and was formerly assessed within the same division, is now separately assessed, and contributes annually less than twopence in the pound.

Liverpool and Manchester in like manner afford striking instances of the injustice occasioned by these unwarranted separate assessments. Liverpool forms part of, and was formerly assessed in the hundred of West Derby, in the county of Lancaster; but is now separately assessed at the annual sum of 168*l.* 13*s.* 10*d.*, and exclusive of the amount redeemed at the sum of 99*l.*, which imposes a charge of about a farthing in the pound once in three years on the owners of property in that borough; while other places in the same division are paying more than fifty times as much. Manchester forms part of the Manchester division, in the county of Lancaster, composed of about forty-three parishes and places, in which it ought to be assessed; whereas it has for some time past been separately assessed, and consequently at a reduced annual charge.

Another source of inequality, and in respect of which the parties affected are, it is conceived, also entitled to relief, arises from the operation of recent acts of parliament, by which certain important subjects that were formerly liable to the land tax are now exempt from it. The reader will recollect that by the eighth section of the act of 38 Geo. 3, c. 5, the tax is charged upon debts, goods, merchandize and personal estate, and also upon all public offices or employments of profit, and pensions, salaries and annuities payable out of the public revenue. In several parts of the kingdom the amount of land tax raised from these sources was formerly very considerable; but the duties on personal estate having been repealed by the act of 3 & 4 Will. 4, c. 12, and the duties on offices, pensions, &c. having in a great majority of cases been remitted, or the collection of them having been discontinued, this important portion of the tax may be considered as annihilated. By what authority the duties on offices, pensions, &c. have been remitted, it is difficult to discover, for no language can be more comprehensive than that contained in the enactments imposing and subsequently continuing these duties, even down to the act of 6 & 7 Will. 4, c. 97, by which they were made perpetual; and the only grounds upon which exemptions from them can be legally claimed are those to be found in the act of 6 Geo. 4, c. 9. In the twenty-first section of the latter act it is declared that the duties shall not be charged upon any salary, wages, fees, perquisites or gratuities payable in respect of any office or employment, which shall have been specially exempted from the payment of any aids or taxes by any act of parliament, or which shall by any order of his majesty in council, or by any warrant under his majesty's royal sign manual, or by any orders of the commissioners of the treasury, have been directed to be paid nett, or without deduction; or in any case in which the sums assessed on any such salary, wages,

&c., shall, by like order of the commissioners of the treasury, have been directed to be repaid, or reimbursed to the persons assessed out of any part of the public revenue. And it is further provided that the authority for the payment nett, or without deduction, of any salary, wages, &c., shall be certified by some principal officer in the department to which the office or employment belongs.

The number of offices, &c. that could claim exemption in pursuance of the above provisions are, it is believed, comparatively few; and yet although in the cities of London and Westminster alone the duties annually collected for this portion of the tax under the act of 1798 was formerly little short of 50,000*l.* (b), the whole amount returned in respect of them throughout the country is now only 4507*l.*

The remission of these duties, without any proportionate reduction of the remaining portion of the tax, can scarcely be regarded as a measure of justice towards those who are heavily burthened with its assessment; but this is not the only grievance to be complained of respecting it, for in several places where annual contributions were made by assessments on personal estate and offices, the same amount of tax is still annually levied, and is thrown upon the owners of land and houses.

Having regard to the general rules of taxation, in which equality of assessment is an essential principle, and to the strong language of the legislature in the act of 38 Geo. 3, c. 5, in which it is declared that the tax shall be fairly and equally assessed, it becomes important to consider not only whether it is just or equitable, that the amount of the tax formerly raised from personal estate, and from pensions and offices, should be thrown upon real property in those places where this proportion of the tax has been remitted; but whether such places can be legally charged with the amount

(b) The amount collected in the Tower ward, in which the offices in the Customs were assessed, was 11,982*l.* 19*s.*

so remitted. The act of 3 & 4 Will. 4, c. 12, simply declares that the duties on estates in ready money, debts, goods, wares, merchandize, chattels, or other personal estate, ceased and determined on the 25th of March, 1833, and the act 6 Geo. 4, c. 9, which is the only act under which exemptions in favour of offices, &c., can be claimed, simply declares that in the instances specified it shall not be collected; but in neither case is it provided that the amount of the tax thus remitted is to be levied upon any other property, and whatever amount therefore has been so remitted, must, it is conceived, be considered as altogether abolished.

In several places the owners of real property availed themselves of this natural interpretation of the act, and in their returns deducted the amounts formerly levied in respect of the duties on personal estate, and on offices, &c., and these instances, some of which are subjoined, warrant a similar interpretation in favour of any places that have the means of showing the proportion of the tax formerly paid in respect of the abolished duties. In Liverpool the amount of land tax assessed under the act of 38 Geo. 3, c. 5, was originally, as it was also under the act of William and Mary, 802*l.* 8*s.* 10*d.*, which included a sum of 633*l.* 15*s.* for the charge upon pensions and offices, whereas the amount now charged, including that which has been redeemed, is only 168*l.* 13*s.* 10*d.*, thus excluding altogether the abolished duties. So in the Borough of Lancaster the assessment under the act of 1798, before the repeal of the duties on personal estate, and the remission of the duties on pensions and offices, was as follows:

	£	s.	d.
Assessment on personal estate or trade . . .	7	18	9
„ on offices in the Customs and Excise . . .	71	9	8
„ on land . . . ,	67	15	3
Amount of the land tax . .	£147	3	8

And now the amount of the assessment is only 67*l.* 15*s.* 3*d.*, thus treating the tax on offices and personal estate as altogether abolished.

Again, the assessment for the borough of Preston under the act of 1798 was formerly 172*l.* 1*s.*, of which 73*l.* 12*s.* 6*d.* was collected for the duties on personal estate and on offices and pensions, and the sum now collected is only 98*l.* 8*s.* 6*d.*

It has been too frequently supposed that assessments when once returned cannot be altered, and acting upon this impression many persons who have laboured under a most unfair pressure have been induced to submit to the grievance, rather than incur expense and trouble in what was considered a hopeless struggle; but there is not any foundation for such an opinion.

The commissioners appointed for putting the act of 38 Geo. 3, c. 5, into execution, were directed to ascertain the several proportions of the tax which were to be charged upon every hundred, lathe, wapentake, rape, ward, or other division, (thereby meaning the hundreds, lathes, &c., in existence at the time the act was passed,) and they were to be governed in their assessments by the mode in which the tax had been levied under the act of 3 & 4 W. & M., c. 1. If, therefore, any parish or place had been assessed in any particular hundred or division, under the act of William and Mary, the commissioners had not, it is conceived, any power under the act of 38 Geo. 3, c. 5, to create new jurisdictions, or to direct separate assessments, but they were to fix the sums to be raised by the then existing hundreds and divisions; and the mere circumstance of any parish or place belonging to a particular hundred or division being separately assessed, would not, it is conceived, have the effect of detaching it from the hundred or division to which it properly belongs, so as to prevent its being included in

any order which may still be made for equalizing the tax over the whole hundred or division.

Should, however, difficulties occur, of which the writer is not aware, in the adjustment of the tax upon the places just referred to, there are none in the way of an equalization of it over the several townships or places within a hundred or division, as with respect to these the powers given by the act are most explicit and indisputable. Until a comparatively recent period, the appeal allowed by the act 38 Geo. 3, c. 5, ss. 8 and 84, was nearly useless, in consequence of the difficulty in producing the necessary evidence to show the value of the several properties in places where inequalities exist; but this defect is supplied by the returns under the real property tax act, and there is not now any difficulty in complying with all the requisitions of the act (c).

It will be seen that the effect of any reduction, unless made in consequence of the abolition of the duty on personal estate, or on offices, pensions, &c., will not be to lessen the amount payable to the crown, but simply to collect the tax more equally from the whole hundred or division, the commissioners being directed to cause the money abated to be assessed and levied in such way as they think fit within the whole hundred, division, &c.; or if any particular part of the same, or any person therein, is underrated, to raise the money abated on such particular part or person.

Besides the remedies provided by the act of 38 Geo. 3, c. 5, two other statutes have been passed during the last and the present reigns, for rendering as consistent, as circumstances will permit, the laws now in force for collecting

(c) The writer is enabled to bear testimony to the practical working of the power of appeal given by the act, having succeeded in several instances in obtaining important reductions in the assessments. In one case during the last year, the appellant, who was assessed at the rate of 1*s.* 5*d.* in the pound, while the property in other townships of the same division were assessed at 8*d.* only in the pound, obtained a reduction to the amount of 200*l.* a year in respect of his property in one township.

this tax; one, 1 & 2 Will. 4, c. 21, having been framed for the purpose of relieving persons from the payment of a double tax; and the other, 1 & 2 Vict. c. 58, for preventing persons from being assessed and called upon to pay land tax for the same property in two places.

The double land tax was originally introduced by a special enactment in the statute of 3 & 4 Will. & Mary, c. 1, for levying land tax upon papists, from which all persons were intended to be relieved by the 34 Geo. 3, c. 8, as well as by 38 Geo. 3, c. 5, s. 116; but owing to the irregularities constantly prevailing with regard to the collection of this tax, the relief was only partially applied; and the 1 & 2 Will. 4, c. 21, was therefore passed for the purpose of removing any doubt that might have existed as to the intended operation of the 34 Geo. 3, c. 8, and the 38 Geo. 3, c. 5, and to give more effectual powers to those who might still continue assessed to this double land tax for having their assessments rectified.

The act of 1 & 2 Will. 4, c. 21, after reciting that, by reason of the provisions of the acts for making the land tax perpetual subject to annual assessment in respect of the proportions unredeemed, doubts had arisen whether the power of relief granted by the acts in and prior to 1798, by application to the Court of Exchequer, were then in force; and that difficulties had also arisen with regard to the manner and form of obtaining relief from double land tax, by reason of the great variation and increase in the annual value of lands, and of the proportions of land tax which had been redeemed, or exonerated from assessment, enacts, that in all cases of assessment for any year commencing, where any manors, lands, tenements, &c., which shall have a proportion to raise by virtue of the 38 Geo. 3, c. 5, shall be charged with a double rate by the valuation of the same manors, &c., for the former aid of four shillings in the pound, which was made in pursuance of the act of

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4 Will. & Mary, c. 1, it shall be lawful for the commissioners of the land tax for the respective counties, districts or divisions where any such manors, &c. are situate, or any two or more of them, upon complaint thereof before them being first made by or on the behalf of the owner or occupier of such manors, &c., to examine into the matter of such complaint, and, upon being satisfied (in the manner prescribed by the act) that such manors, &c. are charged with or assessed to the same sums as they were charged with or assessed to previous to or in the said thirty-fourth year of the reign of King George the Third, to certify in writing under their hands to the lords of the treasury, the names of such owner or occupier, and the amount of the overcharge on such owner or occupier; and on the certificate of such commissioners, attested by their clerk, in the form set forth in the act, being transmitted to the commissioners for the affairs of taxes, such commissioners, or the lords of the treasury, are authorized to empower the commissioners of the district to which such certificate shall relate to discharge such sum or sums of money so certified, or such part thereof as shall appear to be double land tax, from all future assessments. But it is also declared, that the relief granted by the act shall not extend to double land tax charged on any manors, messuages, &c., purchased by any person or persons for a valuable consideration, subject to such double land tax as a charge or incumbrance on such estate, nor any part thereof; nor shall any person or persons, claiming under such a purchase title, be entitled to claim the benefit of the act, and that no discharge of the double land tax from any assessment for any current year shall be granted, unless such certificate as before mentioned be transmitted to the commissioners for the affairs of taxes on or before the 10th of October in such year.

The second section gives a power of appeal to the Court of Exchequer against the decision of the commissioners, if

the party shall be dissatisfied, he having first given ten days' notice at least of his intention so to do to the commissioners of the district to which such certificate shall relate, or to the commissioners for the affairs of taxes, or their solicitor, in any case where the intended application to the court shall relate to the determination of the lords of the treasury.

By the 1 & 2 Vict. c. 58, it is enacted, that upon application to the Court of Exchequer, made by or on behalf of any owner or occupier of any lands, tenements or hereditaments, by affidavit or otherwise, showing that by reason of some doubt or dispute as to the division, parish or place in which, or in aid of which, such lands, &c. are legally liable to be assessed to the land tax, the same, or any person or persons in respect thereof, have or hath been assessed, rated or charged to the several assessments made to two or more divisions, parishes or places, and that such application is not made with a view to delay the payment of the land tax which may be legally assessed or charged upon or in respect of such lands, &c.; and that the party by whom or on whose behalf such application is made is ready to bring into court, or to pay or dispose of, in such manner as the court may direct, the sum or sums assessed or charged by the several assessments, or either of them; it shall be lawful for the court to make rules and orders calling upon the commissioners acting for the several divisions, parishes or places in or for which the several assessments shall have been made, to appear and maintain, or to relinquish such assessments, so far as the same relate to the lands, &c. in question; and, in the mean time, to stay all proceedings against the party assessed or charged in respect of such lands, &c. for the levying or compelling payment of the sum or sums assessed; and that the court may also order the party, by whom or on whose behalf such application shall be made, to pay into court the sum

or sums assessed, or any part thereof, to abide the determination of the dispute, or to be disposed of as the court may direct; and for determining the question or questions in dispute, the court is authorized to order the trial of one or more feigned issue or issues, and to direct who shall be the plaintiff or defendant on such trial, or otherwise to dispose of the question or questions in dispute, and determine the same in a summary manner, and to make such other rules and orders therein as may appear to be just and reasonable.

Power is also given by this act to the Court of Exchequer to order the commissioners of land tax in whose district any such question shall have arisen to pay to the applicant the costs of his application and incidental thereto, and to refund to him the amount which he shall have been improperly required to pay.

In a recent case before the Court of Exchequer(*d*) under this act, in which an application was made for a rule, calling upon the commissioners of land tax for the hundred of Norman Cross, in the county of Huntingdon, to appear and maintain or relinquish their assessments to the land tax in the parish of Glatton, made upon the applicant, a question arose whether the relief given by the act included cases where owners or occupiers of lands are twice rated for the same lands, or whether it was confined to cases where separate assessments are made upon the same property by distinct bodies of commissioners, and it was held to apply only to the latter. It appeared from the facts stated in support of the application, that Mr. Margetts, the applicant, in December, 1824, purchased a farm in Holme Fen, in the parish of Holme, in the hundred of Norman Cross; that in the following and each subsequent year the commissioners of land tax for that hundred had assessed him for that farm in the sum of 10*l.* 14*s.* 6*d.* for the parish of Holme, and in the sum of 7*l.* 16*s.* 6*d.* for the parish of Glat-

(*d*) In the matter of the Glatton Land Tax, 6 Mees. & Wels. 689.

ton, although no part of the land lay in the latter parish; that, in 1831, Mr. Margetts brought an action of trespass against the clerk to the commissioners, in consequence of the seizure of his goods for nonpayment of the sum of 7*l.* 16*s.* 6*d.* assessed upon him in Glatton, when, having shown that his land was locally situate in the parish of Holme, he obtained a verdict, which was ultimately confirmed by the Court of Queen's Bench; that notwithstanding such verdict the commissioners had annually assessed him, but instead of issuing a distress warrant, had caused his goods to be seized under a *levari facias*, whereby he was wholly without remedy. It having appeared that the commissioners for the parish of Holme were also commissioners for the parish of Glatton, the court said,—that the act of 1 & 2 Vict. c. 58, applies to a case where there have been two separate assessments to the land tax, made by separate and conflicting bodies of commissioners, but that Mr. Margett had a power of appeal under the 23rd section of the act of 38 Geo. 3, c. 5, as a person aggrieved by the assessment.

By the acts of 1 & 2 Will. 4, c. 21, and 1 & 2 Vict. c. 58, very important remedies are given in the cases to which they are applicable, exclusive of those given by the act of 38 Geo. 3, c. 5; and it therefore behoves every person who conceives himself to be excessively rated to this tax, first, to ascertain whether he is required to contribute more in proportion than others assessed to it in the same district, and, if this appear to be the case, then to inquire whether the excessive charge arises from his being doubly rated, or twice rated, or from his property being valued at too high a rate, in either of which cases a very simple and easy mode of obtaining relief is open to him under the foregoing acts. In order, however, that his proceedings may be perfectly regular, it is necessary for him also to ascertain that no alteration has taken place in the mode of assessing the

land tax for the part where the assessment intended to be complained of is made, for by the 4 & 5 Will. 4, c. 60, the commissioners are empowered, at a general meeting or meetings for any county, riding or shire, to transfer the jurisdiction of any of the parishes, townships or places in any county from the division or divisions to which the same respectively belong, together with the quotas payable by them respectively at the time of such transfer, to any adjoining or other division or divisions of the same county, or to any new division or divisions, which the commissioners are also authorized by the same act to create in any such county. But this latter inquiry will be unnecessary if his property is situated in any city, borough, town or place for which a separate and distinct quota of land tax is provided by the act of 38 Geo. 3, c. 5, the commissioners' power of transferring their jurisdiction not being extended to any such places.

The act of 4 & 5 Will. 4, c. 60, also directs that, where inclosures of waste lands and common fields have taken place, allotments and pieces of lands which have been part and parcel of any such open fields, &c. shall be rated and assessed to the land tax in such manner and in such parishes, &c. as the same have been since the allotment and inclosure thereof, although they may not be in the parishes, &c. in which the same have been, or may be rated, or assessed; and the recent act of 5 & 6 Vict. c. 37, s. 3, directs that certain detached parishes and places, enumerated and described in the schedule to that act(e), shall be transferred to the jurisdiction of the commissioners for the counties in or near to which they are locally situate.

There is yet another important remedy as regards entire parishes and places, and by means of which individuals may obtain considerable relief, deserving of particular attention.

(e) See this act in the Appendix.

It will be seen by the evidence of Mr. Wood before the Committee on Agricultural Distress in 1836, referred to in the preface to this work, that, so long as the quota upon each district finds its way into the exchequer, no attention is paid by the government as to the mode in which it may be raised. The collectors in many parts, availing themselves of the general latitude thus appearing to have been allowed in the collection of this tax, have in several instances neglected to hand over the amounts of the quotas for which their respective districts have been assessed with any degree of regularity, sometimes retaining a considerable portion of the sums assessed in their hands, and at other times neglecting to receive the sums rated at all, so that those individuals, in particular parishes and places, who have been in the habit of paying the several sums from time to time assessed upon them, have frequently paid more than would have been sufficient to make up the quotas fixed upon their respective parishes or places, had the collection proceeded according to the spirit and intention of the act of 38 Geo. 3, c. 5.

To prevent the continuance of this evil, the act of 6 Geo. 4, c. 32, was passed, by which it is enacted, that the collector or collectors appointed to collect any assessment for any parish, township or place, when required so to do by the churchwardens and overseers or guardians of the poor, or any two of them, or by any person or persons authorized by the inhabitants of any such parish, township or place, in vestry assembled, shall deliver to them respectively an account in writing of the sums collected and received by such collector or collectors for or on account of any such assessment, and of the sums in arrear, and of the sums remaining in his or their hands, and also of the sums paid to the receiver-general (*f*); and if any collector shall refuse or neglect to do so within fourteen days after

(*f*) Now the inspector of taxes, see p. 39, *post*.

such demand shall be made *he shall forfeit the sum of twenty pounds.*

This provision is the more important, because by the first and second sections of the same act it is declared, that if it shall appear on examining the accounts for any particular city, borough, town, parish, ward or place, that more than the amount of the quota fixed upon such city, borough, &c. has been raised, the excess on the collection of any former years shall be applied in part payment and discharge of any assessment of the land tax made or to be made on such city, borough, town, parish, ward or place for any subsequent year or years.

CHAPTER III.

OF THE ACTS FOR REDEMPTION AND PURCHASE OF LAND TAX.

SECTION 1.

*As to the Parties entitled to redeem and the Mode of
effecting Redemptions.*

THE principal of these acts, and that under which contracts for the redemption and purchase of land tax are now completed, is the 42 Geo. 3, c. 116, but as that act commences with a declaration that all powers, &c. in, and all rights acquired under, previous acts in relation to contracts before or on the 24th of June, 1802, where not varied or provided for by its enactments, shall continue in force, it has been considered desirable to set forth in the appendix such of the enactments in the 38 Geo. 3, c. 60, which was the first statute passed for redemption and sale of the land tax, as are not embodied in the act of 42 Geo. 3, c. 116.

The act 42 Geo. 3, c. 116, after declaring that it shall be lawful for the crown, by warrant under the sign manual, to appoint any commissioners appointed under the act of 38 Geo. 3, c. 5, for assessing the land tax to be commissioners for its sale, and after describing the oath to be taken and the powers to be vested in the commissioners so to be appointed, proceeds to declare that any two of such commissioners may contract for the redemption of the land tax according to the assessment made in pursuance of the 38 Geo. 3, c. 5, for the year the contract shall be entered into (s. 8).

The following persons are then declared entitled to exercise the right of redemption, viz.—

Corporations and trustees for public purposes (s. 9).

All persons except tenants at rack-rent, or of crown lands (s. 10).

Any one or more of coparceners (s. 11).

Proprietors of canals and navigations (s. 12).

Proprietors of shares in waterworks, insurance offices, &c. (s. 13).

Committees and curators of lunatics and idiots, and guardians of infants (s. 14).

Governors of Queen Anne's Bounty (s. 15).

Trustees of property given for the benefit of poor clergy (s. 16).

Patrons of livings (s. 17).

As there are several enactments affecting each of these classes, it may be useful, after considering the general enactments applicable to all who avail themselves of the powers given by the redemption acts, to consider the special enactments applicable to each class.

Besides the enactments relating to the several classes above enumerated, there are also several which relate exclusively to the redemption of the tax on lands within the survey of the exchequer and in the duchies of Cornwall and Lancaster; and these, as well as the enactments relating to Scotland, will be found arranged and digested at the end of this Chapter.

First, It may be premised that a preference in redeeming was given to corporations, trustees and parties in possession until the 25th of December 1802, and to trustees, corporations and persons entitled in reversion until the 24th of June, 1803 (s. 19); and a similar right of preference is also reserved to those entitled in reversion to redeem at any time afterwards during a period of three months, if they shall give notice of their intention to redeem (s. 20).

The consideration to be given for the redemption of any land tax is so much stock in the three per cents. as will yield an annuity or dividend exceeding the amount of the land tax to be redeemed by one-tenth part thereof; and where the land tax to be redeemed in any place for which separate commissioners are appointed by the crown shall not exceed 25*l.* per annum, the consideration may be paid in money, to be calculated in the manner described in the act (ss. 23, 24). The consideration, whether in money or stock, may also be paid by quarterly instalments, extending over a period of two years (ss. 25, 27), or the whole may be paid at once, but in the event of its being paid by instalments, interest must be added equal to the tax redeemed (ss. 28, 29).

When the consideration is in money, the clerk to the commissioners, upon production of the necessary certificate or schedule, is to cause an account to be transmitted to the commissioners for the affairs of taxes, and to the receiver-general (a) of the district, of the amount of the land tax proposed to be redeemed, and the day or days of payment on which the whole consideration or the different instalments thereof are proposed to be paid, and the commissioners of the treasury then direct sufficient money to be advanced to the commissioners for the reduction of the national debt for the purchase of so much stock as may be necessary for the completion of such contracts or any instalment thereof, the money so advanced being from time to time replaced out of the monies paid to the receiver-general (a) in respect of any such contracts (s. 37). And

(a) By 1 & 2 Will. 4, c. 18, s. 1, receivers-general are discontinued, except one for the London and Middlesex district, and inspectors are appointed instead. The London and Middlesex district includes the Tower Hamlets, Finsbury, Holborn, Bloomsbury, Marylebone, the Inns of Court, Kensington Gore, Edgware, Edmondson, Hendon and Beaconsfield in Essex.

on payment of the consideration to the receiver-general (c), or his deputy or collector, a receipt is to be indorsed on the certificate of the contract in the form set forth in the schedule to the act (s. 38). But should the consideration be in stock, then, on production of the certificate of the contract at the Bank of England and transfer of the stock, the cashier of the Bank is to grant a receipt for the transfer, which is to be indorsed on the certificate in the form set forth in the schedule to the act (s. 38).

On transfer or payment of the consideration, the lands or other property comprised in the contract will be exonerated from land tax from the preceding quarter day, provided the certificate of the contract be duly registered, otherwise only from the quarter preceding the day of its being left for registry (s. 38).

Should the tax be proposed to be redeemed by persons having a right of preference (d), the course of proceeding is as follows: they must produce to any two of the commissioners acting for the hundred or division, &c., if in England, or, if in Scotland, to any two commissioners of supply of the county or stewartry, or the chief magistrate of the city or borough, a schedule or description of the lands or other property, the land tax upon which is proposed to be redeemed, with the names of the occupiers, and the parish or place where the same are situate, whereupon such commissioners will give a certificate of the land tax charged, and upon production of this to the commissioners acting under the royal sign-manual, such last-mentioned commissioners will examine, and, if necessary, amend the same, and enter into the proposed contract for redemption; and if the land tax proposed to be redeemed shall not exceed 25*l.*, and the consideration for the redemption is to be in money, will specify the same in writing, and in what manner

(c) Now to the inspector of taxes, see *ante*, p. 39.

(d) See p. 38, *ante*.

the same is to be paid (s. 30), the form of the contract, whether in money or stock, being according to the form set forth in the schedule to the act (s. 31). If the commissioners for redemption have in their possession certified copies of the assessments of the land tax intended to be redeemed, they may enter into the contract without requiring any further certificate, upon being furnished with a similar schedule or description in writing of the property upon which the land tax proposed to be redeemed is charged, as is required to be produced to the commissioners of land tax or supply (s. 32). Copies of the assessments, and any alterations in them, are to be furnished by the clerks to the commissioners for redemption within six days after demand, under a penalty of 50*l.*, the clerks being allowed fourpence per chancery sheet for their trouble in making such copies (ss. 33, 34). Should any difficulty arise in effecting the redemption in consequence of any tithes, fee-farm rents, or other hereditaments not having been assessed, or distinctly assessed, or because the land tax has been deducted out of such rents by the owners or occupiers of land charged therewith, the commissioners of land tax or supply, or the commissioners for redemption, may settle and adjust the proportions of land tax which ought to be borne, and then enter into the contracts (ss. 35, 36).

By 38 Geo. 3, c. 60, s. 18, where land tax is contracted for under the preference given by that act by persons not having the fee simple of the lands, any reversioner, &c., on his estate vesting in possession, is entitled to demand from the original contractors, their executors, administrators or assigns, an assignment of their interest in such contract, upon transferring to them the same quantity of three per cents. as such contractor paid for the redemption of the tax; and so in all cases the reversioner, &c. coming into possession may call for such assignment from

the proprietor, who will be compelled to make the same by order of the Court of Chancery in England or the Court of Session in Scotland, although an infant, or under other legal disability ; and on such assignment being completed, the land will be exonerated from the tax, unless the assignee declares a like option with the original contractor that the same shall continue a charge. The right given by this enactment is recognised by the act 42 Geo. 3, c. 116, and it is further declared, that persons redeeming land tax by any other means than by sale, mortgage or grant, who are entitled, under any of the provisions of the previous acts for redemption, to demand an assignment of any land tax upon the determination of any precedent estate, or who shall agree under the provisions of the 42 Geo. 3, c. 116, with the executors or administrators of any person having contracted for redemption to take an assignment of the contract, may raise money in the same way they could have done in the first instance, as also to pay off money borrowed on mortgage or grant (s. 91).

Where the whole of the land tax was not redeemed before the 24th of June, 1803, by the persons having the right of preference, the commissioners for redemption may contract with any other persons for sale of the part remaining unredeemed, taking as the consideration for the purchase so much stock in the 3 per cents as the consideration for the redemption of land tax by persons having benefit of preference, or where the tax shall not exceed 25*l.* per annum, so much stock or so much money as is directed by the act to be paid as the consideration for redemption, according to the tables contained in Schedule (L) annexed to the act, the consideration to be transferred or paid at once, or within one year, by not more than four instalments.

The course prescribed by the act for persons desirous of *purchasing* land tax is as follows : They must produce a statement of the land tax proposed to be purchased to the

commissioners of land tax, if in England, or if in Scotland to the commissioners of supply, or the chief magistrate, who will ascertain and certify the amount according to the Schedule marked (A) annexed to the act, upon the production of which to the commissioners for redemption, who may amend the same, they will cause notice of the offer to purchase to be fixed on the church door, and if within fourteen days no offer higher by 1*l*. per cent. shall be made, will contract for the sale; but if such higher offer shall be made, the commissioners will contract with the party making it; and upon production of the contract at the Bank, where the consideration is in stock, and transferring the stock; or where the consideration is in money, then upon production of such contract to the receiver-general (e) in England, or the collector in Scotland; and on payment of the consideration, the party is entitled to a certificate in the form set forth in Schedule (D) annexed to the act; and on registry of the contract and certificate, the lands will be exonerated from the land tax, and the purchaser entitled to a fee-farm rent out of the lands equal to the land tax redeemed, free of all charges, and will have a prior charge in respect thereof (s. 154).

The person beneficially interested in the lands may, however, if he desire it, obtain from the commissioners an order that the whole of the land tax purchased as a fee-farm rent shall be paid out of part of the lands subject to the tax, provided the annual value to be let of the part made exclusively subject be not less in amount than three times the amount of such fee-farm rent at the least, and provided the lands discharged and the lands made exclusively subject be separately described in the contract (s. 155).

Contracts for the redemption or purchase of land tax must be registered with the proper officer, who will make

(e) Now the inspector of taxes, see p. 39, *ante*.

three duplicates of the land tax redeemed, purchased or exonerated, distinguishing the several parishes and places where the same have been assessed, and deliver one to the receiver-general of the county or place, another to the commissioners of the land tax of the division, and another to the king's remembrancer (s. 164). And copies of the register will be deemed good evidence of contracts (s. 165).

If a purchaser should die before completing his contract, without having made provision for payment of future instalments, such instalments are payable out of his assets; and if they are deficient, the contract may be sold; but if the person having the next beneficial estate or interest in possession should be desirous of taking the contract, it may be assigned to him whether there are assets or not, he being bound to complete on the original terms, except as to the time for payment of instalments, which may be enlarged (s. 166).

But should default be made in fulfilling contracts, they will immediately after default become void, and the land tax will revive and be again assessed, or sold, and the defaulter will be subject to a penalty not exceeding one-sixteenth of the consideration (s. 167), the amount of which penalty, if no prosecution for it have been brought, may be retained out of the amount paid on account of the consideration (s. 170); but forfeited contracts may be relieved against by the Court of Exchequer, and in cases where the penalty does not exceed 50*l.*, by the commissioners of taxes (s. 169).

Where land tax revives, the commissioners of land tax, or supply, or chief magistrate, must within six months deliver to the receiver-general^(e) a schedule, and transmit a duplicate to the king's remembrancer, if in England, or to the barons

(e) Now the inspector of taxes, except for the London district, see p. 39, *ante*.

of the exchequer if in Scotland, specifying the amount of the land tax revived, and the period from which the same shall have been revived (s. 168).

Where in any contract for redemption an option has been declared to consider the party redeeming as a party not interested in the lands comprised in such contracts, by reason whereof they remain chargeable, and such party should afterwards wish to exonerate the lands from land tax, the commissioners for redemption may contract with him for the redemption thereof, upon production of a certificate of two of the commissioners of the land tax of the amount of the tax charged thereon, and of the contract of redemption, and may amend the contract already entered into, by striking out the parts relating to the option, or may enter into a new one without any declaration of an option. But if the land tax have increased since the original contract, no contract for exoneration will be entered into, unless the party contract to transfer so much additional stock, or to pay such additional sums of money as shall be necessary to make up the proper consideration; and if the land tax have been decreased, the party contracting for the exoneration will be entitled to have the difference in stock or money transferred or paid to him (s. 40).

The whole of the land tax charged upon any place is to be inserted in the certificate of assessment so long as any part remains payable either to his majesty, or any persons who shall have redeemed any land tax, and declared an option to be considered as persons not interested, and all lands not exonerated continue subject to a yearly assessment not exceeding four shillings in the pound, which will be raised as directed by the act 38 Geo. 3, c. 5. Should any assessment exceed four shillings in the pound, it will be subject to an abatement as directed by that act; but duplicates of the assessment specifying such abatement must be trans-

mitted to the receiver-general (*g*), the commissioners for taxes and the officers of the king's remembrancer (s. 181). The collectors must return in the schedules to the receivers-general (*g*) the amount of the land tax redeemed; and in Scotland such lands will be subject to a new yearly assessment according to the law and custom of that country (s. 180), unless in any place separately assessed the whole of the land tax has been redeemed, in which case the assessment will cease (s. 182).

Should any person, having an estate other than of inheritance, redeem the land tax out of his own property, the estate will be chargeable with the amount of the stock transferred or money paid, and a yearly sum by way of interest equal to the land tax redeemed; but reversioners are liable to the payment of the interest only from the time of their coming into possession; and where land tax is redeemed by reversioners, they are entitled to a yearly rent equal thereto until the estates vest in them (s. 123).

And where a tenant or lessee at rack rent is bound to pay the land tax, and it is redeemed by the person beneficially entitled to the rent, the amount redeemed will be considered as rent reserved (s. 126).

If a person redeem land tax on lands subject to a fee-farm or annual rent, for which he would have been entitled to abate a proportion of rate under the act 38 Geo. 3, c. 5, he may continue to abate it (s. 127).

A right of appeal is given to persons aggrieved with respect to any question of preference or redemption, or any sale or mortgage relating to the redemption or purchase of any land tax, to the commissioners at the next petty sessions, if the consideration does not exceed 500*l.*; and in cases where the consideration exceeds 500*l.* stock to the Courts of Chancery or Exchequer in England, or the Courts of Session or Exchequer in Scotland, by petition in a sum-

(*g*) Now the inspector of taxes, see p. 39, *ante*.

mary way. If the appeal be to the commissioners, they may have the advice of counsel, and may award costs; but their order is final (s. 197).

Land tax commissioners being justices of the peace are commissioners for hearing appeals (s. 196).

Contracts for redemption will not be affected by any appeal from the assessments by which the tax was charged, unless it shall appear that the tax contracted for has been reduced within three years before the completion of the contract, in which case, if it shall appear on appeal to the commissioners that such reduction was fraudulently made, it may be revised (ss. 129, 130).

Contracts, assignments, copies of registry, certificates, transfers, letters of attorney and affidavits under any of the redemption acts, are also exempt from stamp duty (s. 173).

Notices required under the redemption acts left at the last or most usual places of abode of persons in Great Britain, or published in the London Gazette, if the persons be beyond seas, will be sufficient (s. 184).

Persons giving false evidence or swearing falsely are deemed guilty of perjury (s. 193); and persons forging, counterfeiting or altering any contract, assignment, certificate or receipt, are deemed guilty of felony (s. 194).

Actions or suits for anything done in pursuance of the redemption acts must be commenced within six months after the cause of complaint arose; and if the plaintiff be nonsuited or discontinue, or have judgment against him, the defendant is entitled to treble costs (s. 195).

Secondly. *As to Contracts for Redemption by Trustees, Corporations, and Public Companies.*—Trustees for charities, corporations and public companies, with the consent of any two of the commissioners for redemption, may apply personal property invested in the funds, or on mort-

gage or other security, and directed to be laid out in the purchase of lands, in or towards the redemption of land tax, and also where lands are given upon particular trusts, and other property is given to be laid out upon the same trusts, may apply such other property in redemption of the land tax upon the limited lands, an order for the above purposes being obtained from the court having the control over the trust property, should it be under the direction of any court (ss. 41, 42); and in case the trust property should be insufficient for the redemption of the whole land tax charged upon any trust lands, the powers given by the act may be exercised for raising the deficiency, it being declared that the land tax when redeemed shall merge in the trust property (s. 46); where also they are authorized to invest property in the redemption of land tax, they may invest it in the purchase of land tax, and the amount as a fee-farm rent will be settled subject to the same trusts (s. 159).

Again, when lands are settled for the benefit of any parish or place, the land tax may be redeemed out of the poor rates if the rents and profits of the lands be applicable for the benefit of the poor, and out of the church rates if such rents and profits be applicable to the repairs of any church or chapel, the approbation of two justices having been previously obtained for the purpose, and notice having been given of the intention to apply, and of the time and place of application for such approbation, on two Sundays during divine service in the church or chapel of the parish or place for the benefit of which the lands are settled (s. 46). So also trust property applicable to any charitable purposes for the benefit of any parish or place may be applied in the redemption of the land tax on lands settled for the benefit of such place, which lands will be charged with an annuity equal to the trust property so applied, such approbation being obtained and notice given as above expressed (s. 47).

The governors and directors of hospitals and other charitable institutions may in like manner apply any legacies, or voluntary donations given for the benefit of such hospitals and charitable institutions, in the redemption of the land tax charged thereon; and money may be given by will or otherwise for redeeming the land tax charged on any lands settled to any charitable uses (ss. 48, 50).

Where land tax is redeemed by any bishop or ecclesiastical corporation it will be considered as an additional yearly rent on the present and any future demises, and recoverable as such (s. 88). So also will land tax redeemed by corporations, companies, &c. payable out of copyhold, or customary lands held upon any lease (s. 89).

Thirdly. *Joint-tenants, Coparceners, or Tenants in Common*, may not only redeem the land tax charged upon the joint property, but each may redeem the tax charged upon his own proportion; and, in the latter case, should a partition be afterwards made, the lands which upon such partition may be allotted to the person who has redeemed his land tax will, immediately upon such partition being completed, be altogether exonerated from land tax (s. 39). Should one redeem not only his own proportion but the proportion of others, the lands of the others will be chargeable with so much stock, or so much money as would have been sufficient to have redeemed their proportions, and a yearly sum by way of interest (s. 124), which interest will be payable at the times the land tax was when redeemed (s. 125).

Fourthly. *The Governors of Queen Anne's Bounty, and the Trustees of Property given for the Benefit of poor Clergy*, may apply any part of their trust funds either in the redemption of the land tax charged upon any living or livings, or in purchasing land tax for augmenting livings;

and where land tax is so purchased it will issue as a fee-farm rent out of the lands whereon the same was charged at the time of the purchase, and be annexed to the living (s. 161).

Gifts of land tax redeemed are valid notwithstanding the statutes of mortmain (s. 162).

5thly. *Guardians and Trustees* may transfer stock standing in the names of infants or married women, or jointly with themselves, for the redemption of land tax (s. 128).

SECTION 2.

As to the Sale and Mortgage of Lands for the Purposes of Redemption.

Very extensive powers are given by the acts for redemption to enable parties to raise monies by sale and mortgage of lands for the purposes of redeeming and purchasing land tax, and these will now be considered in the same order as the provisions already discussed relative to contracts simply for redemption, reserving for a separate section some of the principal enactments, which relate alike to all persons and bodies effecting sales or incumbrances for the purposes of redemption.

First, then, all persons, other than corporations, public companies, or trustees for charitable or other public purposes, tenants at rack rent, and tenants holding under the crown, or Duchy of Lancaster or Cornwall, possessed or entitled beneficially in possession to the rents and profits of but who have not the absolute interest in the lands; and also persons in actual receipt of and beneficially entitled to the rents of any lands granted to them, or any former owner thereof, for any beneficial lease, or demised by copy of court roll for life or lives, or years absolute, may sell,

either by public sale or private contract, and, by deed indented and inrolled, or registered in the manner directed by the act, convey, or mortgage, or grant any rent-charge out of any such lands (42 Geo. 3, c. 116, s. 51).

But mortgagees, or incumbrancers under the act, are not entitled to priority over former mortgagees or incumbrancers, except for interest, and such former mortgagees or incumbrancers are entitled, according to their priorities, to be preferred in redeeming the land tax (s. 114).

Persons to whom rent-charges are granted have the same remedies as landlords for recovery of rents (s. 116). But no remainder-man or reversioner can be made liable to the payment of more than one year's arrear of interest or rent-charge (s. 115).

Persons seised in fee tail of any lands in England may also convey such parts thereof as may be deemed eligible for redeeming the land tax thereon, and by deed inrolled bar the entail as effectually as could have been done by fine or recovery (s. 52).

And when any allowance shall be made out of any fee-farm or other rents in respect of the land tax, they may be sold subject to such allowance (s. 92).

But all such sales, mortgages or grants, must have the consent of two at least of the commissioners of redemption, testified by their executing the deed of sale, &c. (s. 54). And one month's previous notice in writing must be given to them, together with a schedule, containing such description of the interests of the parties as required by the act; and if the lands proposed to be sold or charged are subject to any mortgage or incumbrance, then the names of the incumbrancers and the priorities of their respective incumbrances (s. 55).

Two months' notice must also be given of the intention to sell any leasehold or copyhold lands to the person bene-

ficially interested therein, during which period he will have the pre-emption, as will also one coparcener, or joint tenant, on the refusal of the others ; and if the price offered should not be accepted, the lands cannot be sold at a reduced price till another two months' further notice, unless the privilege of pre-emption be waived (s. 93).

Nor can any sale be effected, or mortgage or charge be created, if the person next beneficially entitled shall, within one calendar month after notice in writing given to him, agree to redeem, in which case the contract for redemption will be made in the name of or be assigned to him (s. 96). And where part of an estate in England is proposed to be sold or mortgaged, reversioners aggrieved may apply to the Court of Chancery by petition, and such court may make such order for suspending or proceeding with the sale or mortgage, or for selling or mortgaging any other part of the estate in question, and for the payment of costs, as it shall think fit (s. 97).

Where lands usually occupied together are proposed to be sold under the act, and they are more than sufficient for the purpose of redeeming the land tax, but it appears to the commissioners that they cannot be divided without loss, the whole may be sold, with the consent of the persons first entitled in remainder, by the authority of the commissioners (s. 90). But, with this exception, only a sufficient portion must be sold to provide for the redemption money and the expenses (s. 95). And no tenant for life, or for years determinable on lives, or for years absolute, can sell any part of a tenement demised, without the consent of the parties entitled to the estate in reversion (s. 57).

If lands are situate in different counties, certificates of former sales must be produced to the commissioners in the county where the subsequent sales are made, who may examine the parties on oath respecting such former sales (s. 56).

The Court of Chancery in England and the Court of Session in Scotland may order lands subject to a mortgage or trust, which are sold for the purposes of the act, to be conveyed discharged from such mortgage or trust, upon being satisfied that sufficient property to answer the mortgage or trust remains unsold (s. 58). But no sale is to take place by auction without ten days' previous notice being given in the manner directed by the act, nor by private contract without an estimate in writing verified upon oath of the value of the part of the estate proposed to be sold, nor unless the commissioners shall be satisfied that the sale will not materially injure the part remaining unsold and that the sale is proper (s. 59).

Persons seised of copyhold or customary estates in England may, on petition to the Court of Chancery, obtain an order for enfranchising such estates (s. 60). And persons holding under any grant from the crown, except as to lands within the survey and receipt of the Exchequer or the Duchies of Lancaster and Cornwall, may sell or enfranchise any of the lands held by them to redeem land tax (s. 71). But on the sale or mortgage of copyhold lands the right of the lord of the manor to fines, &c. is not to be affected (s. 94).

Timber may likewise be cut down with the approbation of the Court of Chancery in England, or the Court of Session in Scotland, and the produce be applied in the redemption of land tax as in cases of real estate. The land tax so redeemed will merge in the lands whereon the same was charged, unless the court shall otherwise order (s. 67).

Where the consideration for any sale, mortgage or grant, other than by corporations, companies, or trustees for charitable or other public purposes, does not exceed 1000*l.*, the deed of sale, mortgage or grant is not liable to stamp duty (s. 68).

Secondly. *As to Sales and Charges by Corporations, Public Companies and Trustees for Charitable and other public Purposes.*—These parties are authorized to sell or mortgage lands to which they may be entitled for the purpose of raising money to redeem land tax, and to grant rent charges for the like purpose (s. 69); and also to enfranchise copyhold or customary estates, and to sell heriots, fee-farm rents and quit rents (s. 70).

The commissioners appointed for effecting such sales and charges were formerly appointed by letters-patent under the great seal; but by 1 & 2 Vict. c. 58, all the powers vested in those commissioners are transferred to the Commissioners of the Treasury, who may require any information they think necessary on oath or otherwise, and must certify their consent by executing the deed of sale, mortgage or grant as parties thereto (s. 76).

The governors of the charity for the relief of the widows and children of clergymen are authorized with such consent to sell lands given to them by will for redeeming the land tax on other lands vested in them (s. 77).

Where lands are sold which are subject to any charge the commissioners must direct how the same is to be paid in future (s. 82). And where part of lands usually demised together, upon which an ancient rent has been reserved, are sold, the commissioners may apportion such rent and settle how it shall be paid in future (s. 83). They are also to adjust all questions between corporations, trustees, &c. and their lessees, with respect to the enfranchisement of lands (s. 84).

Should the reversion of any lands holden under any corporation, trustee, &c. by lease or copy of court roll, or customary tenure for life or lives, be purchased by the persons beneficially entitled to the rents and profits, who are bound to renew at their own charge, the interests under the lease as well as the reversion will be made chargeable with

the money advanced and the interest; but if not so bound the reversion only will be chargeable, unless the persons advancing the money should be desirous of the subsisting lease being also made chargeable. If the immediate estates should be made chargeable, the persons successively entitled to the rents will be made chargeable with the interest accruing during his or her estate therein; but no greater arrear than for one year will be recoverable against any person entitled in remainder for interest accrued during the estate or term of any person entitled to any preceding estate or interest. In cases of difficulty the commissioners may direct an application to be made to the Court of Chancery (s. 85).

Corporations, companies, &c. may, under the authority of the commissioners, contract with their lessees and tenants who have redeemed their land tax for an assignment thereof, and may sell lands to raise money for the purpose; and if any money shall be in the Bank, or any stock invested in the names of the commissioners for reduction of the national debt, arisen from sales made by such corporations, companies, &c., which shall not have been applied for redemption of land tax, it may be applied for purchase of such assignment (s. 86); or in payment of any costs incurred by such corporations, &c., which may be allowed by the commissioners (57 Geo. 3, c. 100, s. 18).

Where the money arising from the sale of lands, &c. belonging to any corporations, companies, &c. shall be insufficient to redeem the whole of the land tax, and they are desirous of making up the deficiency, the cashiers of the Bank of England may receive such sums as may be necessary for the purpose (42 Geo. 3, c. 116, s. 87).

Land tax redeemed by any bishop or ecclesiastical corporation will be considered as an additional yearly rent on the present and any future demises, and recoverable as such (s. 88). So also will land tax redeemed by corpora-

tions, companies, &c. payable out of copyhold or customary lands held upon any lease (s. 89).

Should there be any surplus stock arising from sales or mortgages by archbishops, rectors or vicars, it may be applied in purchasing assignments of land tax redeemed (57 Geo. 3, c. 100, s. 17).

But no mines or minerals, or seams or veins of coal, metals or other profits of the like nature, nor any advowson or right of presentation will pass by any conveyance of lands sold by any bishop or ecclesiastical corporation for redeeming land tax, as they must always be reserved (42 Geo. 3, c. 116, s. 80).

Deeds of sale, mortgages or grants by corporations, companies or trustees for charitable or other public purposes, when executed under the authority of the commissioners formerly appointed by the privy council, and now under 1 & 2 Vict. c. 58, of her majesty's commissioners of the treasury, are not liable to stamp duty (s. 81).

Thirdly. *Committees and Curators of Lunatics or Idiots, and Guardians or Tutors of Infants, Executors and Administrators*, are empowered to sell or mortgage, or convey and grant rent-charges out of any lands, &c. belonging to any such lunatics or idiots, infants, minors, issue unborn, femmes covert or incapacitated persons, for the purpose of redeeming any land tax in respect of their estate or interest therein (s. 53).

But all such sales, mortgages or grants will be subject to the same conditions and regulations as are before declared with regard to sales, &c. by individuals (s. 54).

Fourthly. *As to Sales and Charges by Patrons of Livings*.—Where the land tax on the glebe lands, tithes, &c. of any living in the patronage of any college, cathedral church, hall or house of learning, or of any other corpora-

tion aggregate, shall be redeemed by or on the behalf of any such college, &c., they may provide for such redemption by sale of any lands belonging to such corporations respectively, or by the grant of a rent-charge out of the livings equivalent to the amount of the land tax redeemed, unless it be declared otherwise at the time of presentation (s. 78). So also any rector entitled to the patronage of any vicarage or perpetual curacy, redeeming the land tax on the glebe lands, tithes, &c. thereof, may provide for such redemption by sale of part of the glebe lands belonging to such rectory; but the incumbent of the rectory, when not holding the vicarage or perpetual curacy, will be entitled to an annual rent-charge out of the vicarage (s. 79) (i).

Corporations, trustees for charitable and other public purposes, and all other persons entitled to the patronage of any living or livings, may contract for the redemption of the land tax charged on the glebe lands, tithes, &c. belonging to any such living or livings, the consideration for which will be so much capital stock in the three per cents. as will yield a dividend equal in amount to the land tax to be redeemed (57 Geo. 3, c. 100, s. 12).

SECTION 3.

As to the Provisions in the Redemption Acts relating to Contracts for Redemption generally.

Besides the enactments in the land tax redemption acts applicable to individuals and to the classes we have enu-

(i) By 54 Geo. 3, c. 173, s. 6, it is declared that sales of land belonging to any rectory or vicarage for the purpose of redeeming land tax shall be good, although the lands sold may appear to the commissioners more than necessary for the purpose of redeeming, provided the commissioners shall be satisfied the proposed sale will be beneficial to the rector or vicar making the sale and their

merated in their separate capacities, the following, from their importance and general character, have been considered worthy of a separate notice.

1. Deeds, whereby any sale, mortgage or grant of any rent-charge shall be made under the redemption acts relating to estates in England, must be inrolled within six months after their execution in one of the courts of record at Westminster, or in the courts of the counties palatine of Chester, Lancashire or Durham, or of great sessions in Wales, or be registered in the counties of Middlesex and York, in the manner required by law, or, if in Scotland, in the manner required by the law of Scotland; but if the consideration do not exceed 200*l.*, the register of the deed with the registrar of contracts for redemption will be valid, and proof of the execution of any deed by the commissioners parties thereto will be sufficient evidence that every thing required was duly done (42 Geo. 3, c. 116, ss. 119, 120) (*k*).

2. Contracts entered into before the passing of the act for the sale or mortgage of, or the grant of, any rent-charge out of any lands, are declared valid to enable the completion of such sales, mortgages or grants (s. 122).

3. Money arising from any sale, mortgage or grant in pursuance of the act, must be paid into the Bank to the account of the commissioners for reduction of the national

respective successors, and provided the ordinary shall signify his consent to such sale by writing under his hand; and by 57 Geo. 3, c. 100, s. 17, surplus stock arising from sales or mortgages by archbishops, rectors or vicars, may be applied in purchasing assignments of land tax redeemed.

(*k*) By 57 Geo. 3, c. 100, s. 24, deeds executed under the acts relating to the redemption of land tax, which were not enrolled, are declared valid if enrolled within twelve calendar months after the passing of that act; and as to any deeds subsequently executed, which might not have been enrolled within the prescribed period, power is given to the commissioners, or any two or more of them, to order them to be enrolled; and by the 25th section of the same act all informal or defective sales or conveyances made before the passing of that act are declared valid, if they shall appear to have been executed under the authority of the then acting commissioners.

debt, and invested in three per cent. Bank annuities, and the cashier's receipt will be a discharge, and the persons whose land tax is redeemed will be exonerated therefrom in the same manner as if they had transferred stock (s. 98); and, with the consent of the commissioners, an agreement may be made with the purchasers of lands in pursuance of the act, that the consideration shall be in three per cent. consols or three per cent. reduced annuities, to be transferred to the commissioners for reducing the national debt instead of money (s. 99).

Where money arising from the sale of lands is not paid into the Bank, but is invested in the 3l. per cents., to be transferred to the commissioners for reducing the national debt, they will accept the transfer, and grant a certificate of the amount, on production of which at the Bank a receipt will be given (s. 117). Should there be a surplus of stock after transferring sufficient to redeem the land tax, such surplus from lands in England will be invested in the Bank in the name of the accountant-general in chancery, and applied by order of that court in discharge of debts affecting the lands, or in purchase of other lands, the dividends in the mean time being paid to the person entitled to the lands (s. 100). And in Scotland such surplus will be placed in one of the public banks, by authority of the court of session, who will apply the same in payment of debts affecting the estate, or in the purchase of other lands, and in the mean time place it out at interest for the benefit of the person entitled to the lands (s. 101). But if the surplus does not exceed 200l. stock, it will be transferred to a trustee, without application to either of the courts (s. 102). And where the consideration for lands sold or charged is to be paid in money and does not exceed 500l., it may be paid to the receiver-general (l), or the collector of the place; and any surplus will be paid to a trustee and applied

(l) Now the inspector of taxes, see p. 39, *ante*.

as in cases where the surplus stock does not exceed 200*l.* (s. 103).

Surplus arising from any sales, mortgages, &c. may also be applied in purchasing land tax as a fee-farm rent (s. 160).

4. The purchase-money from any lands sold may be agreed to be paid by instalments into the Bank within the same period and on the same days and times as shall be specified in the contract for redemption; but the agreement and the days and times stipulated for the payment of such instalments, and the amount thereof respectively, must be inserted in the deed whereby the lands are conveyed; and after such conveyance the purchaser will be the only party liable for the completion of the contract (s. 105). If the purchase-money is to be paid into the Bank within the year, and at not more than six instalments, the treasury may after payment of the first instalment advance money for the immediate completion of the contract, or agree with any other persons for the advance of such money to the purchaser (s. 106), who must enter into bonds to the crown (which are not liable to stamp duty) for the repayment thereof (s. 107); and persons receiving such advances will have the benefit of the land tax on registering the contract for redemption (s. 112). If default should be made in repayment of any such advances, a certificate may be obtained, which will authorize the issue of an extent without further process (s. 109). Process may also issue against the lands purchased, and against all other lands and the goods of the purchaser (s. 111).

After payment of the sums advanced with interest, the purchaser's bond will be delivered up; and in case any obligation should have been prosecuted, satisfaction will be entered on the record (s. 110).

The money arising from lands sold for reimbursing any stock, or money laid out in the redemption of any land tax,

or in the purchase of any assignment of any land tax, or of any contracts not completed, will, under the order of the commissioners who authorized the sale, be paid to the persons entitled to the benefit thereof, and any remainder into the Bank of England, or to the receiver general (*m*), or collector, as the case may require, to the same account (s. 104).

6. Where the land tax charged upon any lands other than those belonging to bishops, or other ecclesiastical corporations, granted out upon beneficial leases, or by copy of court roll, or other grant, according to the custom of any manor, for life or lives, is redeemed by sale of the fee-simple of any part of such lands, the unsold parts will be chargeable with the amount of the land tax as a rent-charge (s. 118).

7. Where money has been improperly paid into the Bank, to be placed to the account of the commissioners for reducing the national debt, the commissioners for executing the redemption acts, where the sales were made under their authority, and the commissioners for taxes in other cases, may order the money to be repaid, and, where it has been invested in stock, may order it to be transferred to the party entitled (s. 121). A similar power is also given to the latter commissioners where stock has been improperly transferred, or money improperly paid to the Bank by way of interest (s. 191).

And where contracts become void, the dividends on bank annuities transferable will be issued from the exchequer, and payable at the Bank, as they would have been had there been no transfer (s. 172).

8. A right of appeal is given to persons aggrieved with respect to any question of preference or redemption, or any sale or mortgage relating to the redemption or purchase of any land tax, to the commissioners at the next petty sessions, if the consideration does not exceed 500*l.*; and in

(*m*) Now the inspector of taxes.

cases where the consideration exceeds 500*l.* stock, to the Court of Chancery or Exchequer in England, or the Courts of Session or Exchequer in Scotland, by petition in a summary way. If the appeal be to the commissioners, they may have the advice of counsel, and may award costs; but their order is final (s. 197).

Land tax commissioners being justices of the peace are commissioners for hearing appeals (s. 196).

9. Contracts for redemption will not be affected by any appeal from the assessments by which the tax was charged, unless it shall appear that the tax contracted for has been reduced within three years before the completion of the contract, in which case, if it shall appear on appeal to the commissioners that such reduction was fraudulently made, it may be revised (ss. 129, 130).

Contracts, assignments, copies of registers, certificates, transfers, letters of attorney and affidavits, under any of the redemption acts, are also exempt from stamp duty (s. 173).

10. Notices required under the redemption acts left at the last or most usual places of abode of persons in Great Britain, or published in the London Gazette if the persons be beyond seas, will be sufficient (s. 184).

11. Persons giving false evidence or swearing falsely are deemed guilty of perjury (s. 193); and persons forging, counterfeiting or altering any contract, assignment, certificate or receipt are deemed guilty of felony (s. 194).

12. Actions or suits for any thing done in pursuance of the redemption acts must be commenced within six months after the cause of complaint arose; and if the plaintiff be nonsuited or discontinue, or have judgment against him, the defendant is entitled to treble costs (s. 195).

SECTION 4.

As to the Redemption of Land Tax on Crown Lands, or Lands within the Duchies of Cornwall and Lancaster.

1. *As to Crown Lands and Lands within the Duchy of Lancaster.*—The surveyor-general of the land revenues of the crown, with the consent of the treasury, the receiver-general of the Duchy of Lancaster, with the consent of the chancellor for the time being of the duchy, and the surveyor-general of the Duchy of Cornwall, are authorized to contract with the commissioners acting under the royal sign manual for the redemption of the land tax within their respective surveys (s. 131). And the crown, by warrant under sign manual, is also authorized to appoint persons to ascertain the land tax charged on crown lands within the survey of the exchequer, whose report is to be made to the treasury (42 Geo. 3, c. 116, s. 132).

For the purpose of redeeming land tax charged on crown lands, the surveyor-general⁽ⁿ⁾ of the land revenues of the crown may contract for the sale of crown lands under the direction and with the approbation of the treasury, the purchase monies to be received on any such sales being paid into the Bank of England, and laid out in the purchase of three per cent. consols in the names of the commissioners of the treasury, as directed by the act 34 Geo. 3, c. 75, but to a distinct account (s. 133). And no such contracts to be made except by special warrant of the treasury (s. 134).

In order to ascertain the land tax on crown lands within the survey of the Duchy of Lancaster, the chancellor and

(n) By the 10 Geo. 4, c. 50, ss. 58 and 59, all the powers by this act vested in the surveyor-general are transferred to the commissioners of her majesty's woods, forests and land revenues; and it is declared that all sales by them for redeeming land tax shall be made under that act.

council of the duchy are authorized, under the seal of the duchy, to nominate and appoint persons to certify and report to the chancellor and council the proportion of such tax, and the several parishes and places within which, and the lands upon which the same is charged and payable, and transmit a copy of such certificate to such officer of the duchy as the chancellor shall appoint (s. 135).

The surveyor-general, on making any contract for the sale of lands belonging to the crown, is to give a certificate thereof and the amount of the purchase money to the purchaser, on the production of which the cashier of the Bank of England will receive the purchase money and give a receipt, which, with the certificate, will be enrolled with the auditor of the land revenue or the clerk of the pipe; and thenceforth the purchaser will be deemed to be in the actual seisin and possession of the lands purchased (s. 136).

The commissioners of the treasury may also order all expenses of surveys or otherwise in relation to the sales to be paid out of the purchase monies arising from such sales (s. 137).

Contracts for the sale of crown lands, or lands within the survey of the Duchies of Lancaster and Cornwall, and receipts for the consideration money are to be in the forms set forth in the schedule to the act (s. 138).

The chancellor and council of the Duchy of Lancaster may in like manner sell lands within the duchy to raise money for redeeming the land tax, the purchase money for which is to be paid to the receiver-general of the duchy, and invested according to the directions of the 19 Geo. 3, c. 45 (s. 139).

The treasury in respect of the crown lands within the survey and receipt of the exchequer, and the chancellor and council of the Duchy of Lancaster, may from time to time cause to be transferred to the commissioners for the reduction of the national debt so much of the capital stock

vested in their names, arising from sales made by them, as may be necessary for redeeming the land tax on the crown lands within their respective surveys, the interest of such stock in the mean time and any surplus of such transfers being applied according to the directions in the acts 19 Geo. 3, c. 45, and 34 Geo. 3, c. 75 (s. 140).

On the redemption being completed by the transfer of the stock, the crown lands will be exonerated from the land tax charged thereon, and the amount of the tax redeemed will thenceforth, during the continuance of any lease or demise, be considered as rent due to the crown (s. 141).

Where lessees or tenants of lands within the survey of and receipt of the exchequer, under any demise from the crown, have transferred any stock for the redemption of land tax, without having had any authority to contract for such redemption, the treasury may cause to be transferred to them the amount of such consideration out of any stock vested in the treasury arising from sales, which shall entitle the crown to the land tax; and the parties must acknowledge the transfer, which will be registered with the proper officer (s. 150).

2. *As to the Redemption of Land Tax on Lands in the Duchy of Cornwall.*—The Prince of Wales, by warrant under his sign-manual, may appoint persons to ascertain his proportion of the land tax payable in respect of lands within the duchy of Cornwall, who are to report to his council, and transmit a copy of their certificate to the surveyor-general of the duchy (s. 142); and for the purpose of raising the necessary funds for redeeming the tax, the surveyor-general may contract for the sale of lands within the duchy, the purchase-money for which shall be paid from time to time by the purchasers into the Bank of England (s. 143), who are to open an account with the duchy

for that purpose (s. 145); but no such contract can be made unless by special warrant, to be issued by the council or commissioners of the revenues of his royal highness, or any three or more of them (s. 144).

The surveyor-general, in contracting for the sale of lands belonging to the duchy, is to give to the purchaser a certificate, specifying the premises contracted for, and the amount of the purchase-money, on production of which and payment of the money, the Bank will give a receipt, which, with the certificate, must be enrolled with the auditor of the duchy, and thenceforth the purchaser will be deemed to be in the possession of the lands (s. 145); but if the purchaser neglect to procure and sue forth the certificate, or to pay into the Bank the consideration money, or to enrol the certificate and the receipt for the purchase-money, according to the directions of the act, for forty days from the day on which the contract was made, such contract will be void, and the consideration money paid into the Bank forfeited, unless the surveyor-general, for any reasonable cause to be shown to him, shall order the certificate to be enrolled *nunc pro tunc* (s. 146).

All sums of money paid into the Bank under the act, on account of the duchy of Cornwall, are to be laid out, by order of the council or commissioners of the revenues of his royal highness, in the purchase of three per cent. Bank annuities in the name of the Duke of Cornwall, and the dividends on such stock, when so purchased, are to be paid to the receiver-general of the duchy (s. 147). The prince's council may also transfer to the commissioners for reducing the national debt so much of the capital stock as may be necessary for the redemption of the land tax charged upon any lands belonging to the duchy (s. 148); and upon the redemption of the tax by any such transfer of stock, and the registry thereof, the lands formerly charged with the tax will thenceforth be exonerated from the land tax

charged thereon, and the amount of the tax will thenceforth, during the continuance of any demise, be considered as rent and be recoverable accordingly (s. 149).

SECTION 5.

As to Sales and Charges of Lands in Scotland for the purposes of Redemption.

Heirs of entail in possession in Scotland, or their tutors, or, in cases of idiocy or lunacy, their curators, may apply to the Court of Session in cases of intended sales for redeeming the land tax, and the court must order their petitions to be intimated upon the walls of the outer and inner house of the court for ten *sederunt* days, and to be advertised weekly for two successive weeks, and after such intimation the court will proceed summarily to authorize the sales, and the extract of their decree will be a sufficient authority for the commissioners to sell (s. 61). Similar applications are also made to the court, and similar proceedings taken, where such heirs of entail borrow money on heritable security for the purposes of redemption (42 Geo. 3, c. 116, s. 62).

Where it shall appear to the Court of Session that the whole of a farm, or a quantity of lands or tenements usually possessed together, which are proposed to be sold for the purposes of redemption, cannot be conveniently divided, the Court of Session may order the whole to be sold, although more than sufficient to provide the funds required, and the surplus money, after purchasing stock sufficient to redeem the land tax, and paying the expenses of the sale, will be applied and disposed of under the direction of the court (s. 63). All expenses attending the sale or charge of land by heirs of entail, &c. will be de-

frayed out of the price of the land sold, or be included in the heritable or other proper security, and be made part of the charge on the entailed estate, the amount of such expenses being previously ascertained by the Court of Session by decree to be obtained on a summary application for the purpose (s. 64).

All sales made under the above provisions must be by public auction, at such times and on such notices as the Court of Session shall direct ; and previous to any such sales the court must cause articles of sale to be drawn up, binding the purchaser to pay the price to a trustee for the purpose of being paid into the Bank of England, and upon such payment the purchaser will be entitled to a conveyance (s. 65).

Where part of an entailed estate in Scotland is sold, or heritable security is granted for the purposes of the act, such sale or security will be as valid and effectual as if the estate had been unentailed ; but the estate cannot be adjudged for the interest or principal of the money lent (s. 66).

Timber may also be cut down with the approbation of the Court of Session, and the produce be applied in redeeming the land tax, in the same manner as monies arising from the sale of real estate ; and the land tax so redeemed will sink into and become merged in the lands whereon the same was charged for the benefit of the persons beneficially entitled thereto, unless otherwise ordered by the court, who may also order that all expenses incurred in surveying, valuing and felling such timber, or otherwise on account of the sale thereof, shall be paid out of the purchase-money for the same (s. 67).

APPENDIX

38 GEO. III. c. 5.

An Act for granting an Aid to his Majesty by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight. [30th November, 1797.]

Most gracious sovereign,

We, your majesty's most dutiful and loyal subjects, the commons of Great Britain in parliament assembled, taking into our serious consideration such expenses as are absolutely necessary for supporting your majesty's government, and being resolved to supply the same, have, for that end and purpose, cheerfully and voluntarily given and granted, and do by this act give and grant, unto your majesty the several and respective rates and assessments hereafter mentioned; and we do most humbly beseech your majesty that it may be enacted, and be it enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that the sum of two millions thirty-seven thousand six hundred twenty-seven pounds nine shillings and one farthing shall be raised, levied and paid unto his majesty, within the kingdom of Great Britain, by such proportions and in such manner and form as hereafter in this act are expressed.

2,037,627*l.*
9*s.* 8*d.* to be
raised in
Great Bri-
tain.

2. And it is hereby declared and enacted by the authority aforesaid, that the sum of one million nine hundred eighty-nine thousand six hundred seventy-three pounds seven shillings and ten-pence farthing, part of the said sum of two millions thirty-seven thousand six hundred twenty-seven pounds nine shillings and one farthing, shall be raised, levied, and paid unto his majesty within the space of one year from the twenty-fifth day of March, one thousand seven hundred and ninety-eight, and shall be assessed and taxed in the several counties, cities, boroughs, towns, and places of England, Wales, and Berwick-upon-Tweed, according to the proportions in manner following; (that is to say.)

Of which sum
1,989,673*l.*
7*s.* 10*d.* to be
raised in
England and
Wales in one
year from
25th March,
1798.

For the town of Bedford, the sum of six hundred ninety-two pounds eleven shillings and one penny.

For the rest of the county of Bedford, the sum of twenty-seven thousand eight hundred sixty-two pounds three shillings and ten-pence halfpenny.

For the borough of New Windsor, and the castle there, the sum of nine hundred seventy-eight pounds and ten shillings.

For the rest of the county of Berks, the sum of thirty-nine thousand eight hundred sixty-five pounds nine shillings and five-pence.

For the borough of Bucks, with Borton, Borton-hold, Prebend-end, Gawcott, and Lendborough, the sum of six hundred and thirteen pounds and five-pence halfpenny.

For the borough of Wicomb, the sum of three hundred fifty-eight pounds seventeen shillings and sixpence.

For the rest of the county of Bucks, the sum of forty-six thousand one hundred and seventy pounds thirteen shillings and eight-pence halfpenny.

For the university of Cambridge, the sum of one hundred pounds.

For the town of Cambridge, the sum of two thousand seven hundred and seven pounds eighteen shillings and one penny.

For the Isle of Ely, the sum of eight thousand and eight pounds five shillings and seven-pence halfpenny.

For the rest of the county of Cambridge, the sum of twenty-one thousand eight hundred seventy-eight pounds six shillings and ten-pence halfpenny.

For the city and county of the city of Chester, the sum of one thousand five hundred eighty-four pounds and seven shillings.

For the county of Chester, the sum of twenty-seven thousand and fourteen pounds eighteen shillings and ten-pence halfpenny.

For the county of Cornwall, the sum of thirty-one thousand nine hundred forty-three pounds and one shilling.

For the county of Cumberland, the sum of three thousand seven hundred and thirteen pounds eighteen shillings and two-pence halfpenny.

For the county of Derby, the sum of twenty-four thousand and ninety-three pounds nineteen shillings and nine-pence halfpenny.

For the city and county of the city of Exon, the sum of four thousand seven hundred and eight pounds and five-pence halfpenny.

For the county of Devon, the sum of seventy-seven thousand eight hundred seventy-five pounds two shillings and ten-pence halfpenny.

For the town and county of the town of Poole, the sum of three hundred twenty-eight pounds and two shillings.

For the county of Dorset, the sum of thirty-two thousand seven hundred fifty-one pounds fifteen shillings and ten-pence halfpenny.

For the county of Durham, the sum of ten thousand five hundred ninety-seven pounds fourteen shillings and five-pence halfpenny.

For the West Riding of the county of York, the sum of thirty-nine thousand three hundred and sixty-two pounds one shilling and one penny.

For the North Riding of the county of York, the sum of twenty-six thousand three hundred forty-seven pounds nineteen shillings and eight-pence.

For the East Riding of the county of York, the sum of nineteen thousand one hundred and eleven pounds two shillings and eleven-pence.

For the city of York and county of the same city, the sum of four thousand six hundred and nineteen pounds eighteen shillings and eight-pence.

For the town and county of the town of Kingston-upon-Hull, the sum of two thousand and fifty-three pounds two shillings and four-pence.

For the town of Malden in the county of Essex, the sum of five hundred eighty-four pounds and eighteen shillings.

- For the town of Colchester, the sum of two thousand eight hundred and forty-five pounds six shillings and three-pence.
- For the town of Harwich and Dover-Court, the sum of four hundred and three pounds and thirteen shillings.
- For the rest of the county of Essex, the sum of eighty-five thousand five hundred sixty-three pounds nine shillings and five-pence.
- For the city and county of the city of Gloucester, the sum of one thousand three hundred and ninety-six pounds four shillings and eight-pence.
- For the whole county of Gloucester, the sum of forty-five thousand nine hundred and fifteen pounds eighteen shillings and four-pence halfpenny.
- For the city of Hereford, the sum of seven hundred sixty-three pounds seventeen shillings and four-pence.
- For the borough of Leominster, the sum of three hundred thirty-three pounds fifteen shillings and eight-pence.
- For the rest of the whole county of Hereford, the sum of nineteen thousand three hundred eleven pounds thirteen shillings and eight-pence.
- For the borough of St. Alban's in the county of Hertford, the sum of seven hundred and seventy-four pounds and two shillings.
- For the rest of the whole county of Hertford, the sum of forty-one thousand five hundred and eight pounds ten shillings and nine-pence three farthings.
- For the town of Huntingdon, the sum of four hundred thirty-two pounds twelve shillings and eight-pence.
- For the rest of the county of Huntingdon, the sum of fifteen thousand and sixty-four pounds twelve shillings and four-pence.
- For the city and county of the city of Canterbury, the sum of one thousand six hundred fifty-two pounds and one penny and one third part of a penny.
- For the town and liberty of Dover, the sum of one thousand nine hundred twenty-three pounds thirteen shillings and nine-pence.
- For the town of Folkstone, the sum of one hundred forty-four pounds and nineteen shillings.
- For the town of Fordwich, the sum of seventy-seven pounds and eight shillings.
- For the town of Faversham, the sum of five hundred and nineteen pounds ten shillings and three-pence.
- For the town of Tenterden, the sum of eight hundred sixty-three pounds and two shillings.
- For the town and liberty of Sandwich, the sum of nine hundred ninety-one pounds sixteen shillings and sixpence.
- For the town and port of New Romney, the sum of two hundred forty-nine pounds and seventeen shillings.
- For the town of Lydd, the sum of seven hundred sixty-nine pounds nineteen shillings and sixpence.
- For the town and port of Hithe and West Hithe, within the liberty of the said town and port, the sum of two hundred thirty-six pounds and fourteen shillings.
- For the rest of the whole county of Kent, the sum of seventy-five thousand one hundred twenty-four pounds four shillings and four-pence.
- For the county of Lancaster, the sum of twenty thousand nine

- hundred eighty-nine pounds fourteen shillings and sixpence half-penny.
- For the borough of Leicester, the sum of six hundred thirty-nine pounds and twelve shillings.
- For the rest of the county of Leicester, the sum of thirty-four thousand and forty-five pounds ten shillings and one penny halfpenny.
- For the county of Lincoln, with the city and county of the city of Lincoln, the sum of seventy-one thousand nine hundred and seven pounds and eight-pence.
- For the city of London, the sum of one hundred twenty-three thousand three hundred ninety-nine pounds six shillings and seven-pence.
- For Serjeants' Inn in Chancery Lane, the sum of thirty-one pounds and four shillings.
- For the Inner Temple, and Inns of Chancery thereunto belonging, the sum of four hundred pounds.
- For the Middle Temple, and Inns of Chancery thereunto belonging, the sum of two hundred seventy-two pounds and sixteen shillings.
- For the Society of Lincoln's Inn, and Inns of Chancery thereunto belonging, the sum of three hundred forty-one pounds seven shillings and sixpence.
- For Gray's Inn, and Inns of Chancery thereunto belonging, the sum of two hundred and fifty-two pounds thirteen shillings and four-pence.
- For the palaces of Whitehall and Saint James, the sum of thirty thousand seven hundred fifty-four pounds six shillings and three-pence.
- For the city of Westminster, and liberties thereof, and offices executed in Westminster Hall, the sum of sixty-three thousand and ninety-two pounds one shilling and five-pence.
- For the rest of the county of Middlesex, the sum of one hundred and seven thousand six hundred and two pounds eleven shillings and seven-pence.
- For the county of Monmouth, the sum of nine thousand eight hundred and twelve pounds six shillings and five-pence halfpenny.
- For the city and county of the city of Norwich, the sum of eight thousand five hundred and eighteen pounds eleven shillings and eleven-pence.
- For the borough of Great Yarmouth, the sum of two thousand eight hundred and twenty pounds three shillings and one penny.
- For the borough of King's Lynn, the sum of one thousand eight hundred fourteen pounds and fourteen shillings.
- For so much of the borough of Thetford as lies in the county of Norfolk, the sum of two hundred and thirty-nine pounds.
- For the rest of the county of Norfolk, the sum of seventy thousand nine hundred and fourteen pounds six shillings and sixpence half-penny.
- For the town of Northampton, the sum of eight hundred and thirty pounds seven shillings and ten-pence.
- For the rest of the county of Northampton, the sum of forty-six thousand eight hundred thirty-nine pounds three shillings and seven-pence.
- For the town and county of the town of Newcastle-upon-Tyne, the sum of two thousand five hundred and eighty pounds sixteen shillings and fourpence.

- For the town of Berwick-upon-Tweed, the sum of one hundred forty-five pounds and three shillings.
- For the county of Northumberland, the sum of eleven thousand eight hundred twenty-two pounds and eighteen shillings.
- For the town and county of the town of Nottingham, the sum of one thousand six hundred and fourteen pounds ten shillings and seven-pence halfpenny.
- For the county of Nottingham, the sum of twenty-five thousand six hundred sixty-two pounds and two-pence.
- For the university of Oxon, the sum of one hundred eleven pounds seventeen shillings and two-pence.
- For the city of Oxon, the sum of three thousand four hundred forty-four pounds six shillings and three-pence.
- For the rest of the county of Oxon, the sum of thirty-five thousand one hundred sixty-five pounds twelve shillings and four-pence and ten twelfth parts of a penny.
- For the county of Rutland, the sum of five thousand five hundred twenty-five pounds three shillings and ten-pence halfpenny.
- For the town of Ludlow, the sum of two hundred twenty-six pounds and two shillings.
- For the county of Salop, the sum of twenty-eight thousand eight hundred and thirty pounds seventeen shillings and one penny halfpenny.
- For the county of the city of Bristol, the sum of seven thousand three hundred ninety-one pounds ten shillings and eight-pence.
- For the city of Bath, the sum of four hundred forty-three pounds and six shillings.
- For the city of Wells, the sum of four hundred eighty-one pounds seventeen shillings and six-pence.
- For the borough of Bridgewater and Haygrove tything, the sum of three hundred sixty-six pounds and five shillings.
- For the rest of the county of Somerset, the sum of sixty-three thousand seven hundred and ninety pounds four shillings and fourpence.
- For the town and county of the town of Southampton, the sum of seven hundred and ninety-four pounds ten shillings and one penny.
- For the Isle of Wight, the sum of six thousand two hundred seventy-three pounds and sixteen shillings.
- For the rest of the county of Southampton, the sum of forty-seven thousand eight hundred and seventy-two pounds five shillings and five sixth parts of a penny.
- For the city and county of the city of Litchfield, the sum of four hundred and twenty pounds nineteen shillings and four-pence.
- For the county of Stafford, the sum of twenty-six thousand seven hundred pounds three shillings and ten-pence.
- For the town of Ipswich, the sum of two thousand and sixty-one pounds three shillings and six-pence.
- For the borough of Bury St. Edmund's, the sum of two thousand one hundred and six pounds three shillings.
- For the borough of Dunwich, the sum of forty pounds three shillings and sixpence.
- For the borough of Eye, the sum of five hundred and two pounds.
- For the borough of Sudbury, the sum of five hundred and six pounds eight shillings and eight-pence.
- For so much of the borough of Thetford as lies in Suffolk, the sum of seventy-nine pounds and four shillings.
- For the rest of the county of Suffolk, the sum of sixty-eight thousand

- two hundred and eleven pounds and four-pence and two-third parts of a penny.
- For the county of Surrey, the sum of sixty-six thousand one hundred thirty-two pounds nineteen shillings and sixpence halfpenny.
- For the town and port of Hastings, and liberties thereof, the sum of three hundred seventy-eight pounds and six shillings.
- For the liberty of Seaford, the sum of one hundred forty-one pounds eighteen shillings.
- For the liberty of Pevensey, the sum of one thousand and eighty-eight pounds and ten shillings.
- For the town and parish of Rye, the sum of four hundred seventy-three pounds eighteen shillings.
- For the town of Winchelsea, the sum of four hundred and five pounds.
- For the rest of the county of Sussex, the sum of fifty-seven thousand five hundred and sixty pounds four shillings and four-pence.
- For the city and county of the city of Coventry, the sum of two thousand four hundred sixty-three pounds fourteen shillings and nine-pence.
- For the county of Warwick, the sum of thirty-seven thousand three hundred twenty-five pounds nineteen shillings and seven-pence.
- For the city and county of the city of Worcester, the sum of two thousand two hundred twenty-eight pounds seventeen shillings and eight-pence.
- For the county of Worcester, the sum of thirty-one thousand three hundred fifty-three pounds nine shillings and three-pence.
- For the city of New Sarum, the Close of the same, and Clarendon Park, the sum of one thousand nine hundred thirty-five pounds sixteen shillings and six-pence.
- For the rest of the county of Wilts, the sum of forty-nine thousand seven hundred twenty-one pounds eleven shillings and five pence.
- For the county of Westmoreland, the sum of three thousand and forty-five pounds three shillings and nine-pence halfpenny.
- For the Isle of Anglesea, the sum of one thousand six hundred thirty-three pounds seven shillings and eleven-pence.
- For the borough of Brecon, the sum of one hundred seventy-seven pounds nineteen shillings and eight-pence.
- For the rest of the county of Brecon, the sum of two thousand eight hundred seventy-three pounds eighteen shillings and four-pence.
- For the county of Cardigan, the sum of one thousand three hundred seventy-two pounds sixteen shillings and two-pence.
- For the county borough of Carmarthen, the sum of two hundred twenty-nine pounds eighteen shillings and eight-pence.
- For the county of Carmarthen, the sum of four thousand one hundred and forty pounds three shillings and eleven-pence halfpenny.
- For the county of Carnarvon, the sum of two thousand three hundred thirty-seven pounds six shillings and seven-pence.
- For the county of Denbigh, the sum of six thousand eight hundred pounds.
- For the county of Flint, the sum of two thousand three hundred and fourteen pounds seventeen shillings.
- For the county of Glamorgan, the sum of seven thousand nine hundred and six pounds nine shillings and ten-pence.
- For the county of Merioneth, the sum of two thousand four hundred thirty-two pounds fifteen shillings and ten-pence.
- For the county of Montgomery, the sum of five thousand eight hundred fifty-two pounds eighteen shillings and four-pence.

For the county of Pembroke, the sum of two thousand nine hundred and ninety-seven pounds seventeen shillings and eight-pence half-penny.

For the county of Radnor, the sum of two thousand six hundred ninety-two pounds and six shillings.

For the town and county of the town of Haverford West, the sum of one hundred seventy-four pounds seventeen shillings and four-pence.

3. And be it further enacted by the authority aforesaid, that towards raising the said several and respective sums of money hereby charged on the respective counties, cities, boroughs, towns, and other places in that part of Great Britain called England, Wales and Berwick, as aforesaid, all and every person and persons, bodies politic and corporate, guilds and fraternities, within the same respectively, having any estate in ready money, or in any debts whatsoever owing to them, within Great Britain or without, or having any estate in goods, wares, merchandizes, or other chattels or personal estate whatsoever, within Great Britain or without, belonging to or in trust for them, (except and out of the premises deducted such sums as he, she or they do *bonâ fide* owe, and such debts owing to them as shall be adjudged desperate by the respective commissioners appointed by this act, and also except the stock upon lands, and such goods as are used for household stuff, and also except such loans and debts as are or shall be owing from his majesty to any person or persons,) shall yield and pay unto his majesty the sum of four shillings in the pound according to the true yearly value thereof for one year; (that is to say,) for every one hundred pounds of such ready money and debts, and for every one hundred pounds worth of such goods, wares and merchandizes, or other chattels or personal estate (a), the sum of twenty shillings, and so after that rate for every greater or less sum or quantity, to be assessed, levied and collected in manner herein-after mentioned; and that all and every person and persons, and all and every commissioner and commissioners having, using or exercising any public office or employment of profit (b) in England, Wales or Berwick as aforesaid, and all and every their clerks, agents, secondaries, substitutes and other inferior ministers whatsoever, (such military officers who are or shall be in muster by the muster-master general of his majesty's army, or in pay in his majesty's army or navy, in respect of such offices, only excepted,) shall, towards raising the said respective sums before in this act charged upon the respective counties, cities, boroughs, towns and other places of England, Wales and Berwick as aforesaid, yield and pay unto his majesty the sum of four shillings for every twenty shillings which he, she or they do receive in one year by virtue of any salaries, gratuities, bounty money, rewards, fees, profits, perquisites or advantages whatsoever to him, her or them accruing for or by reason or occasion of such their several offices or employments, without any allowance, deduction or abatement whatsoever; and that all and every person and persons, guilds, fraternities, bodies politic and corporate, having an annuity, pension, stipend or other yearly payment, either out of the receipt of his majesty's exchequer in England, or out of any branch of his majesty's revenues in England, Wales or Berwick, or payable or secured to be paid by any person or persons whatsoever in England, Wales or Berwick (not being or issuing out of any lands, tenements or hereditaments, or charged upon the same, touching which other directions are given by this act, and not being annuities or yearly payments, which

Personal estates (except desperate debts, stock on land, household goods and loans to his majesty) to pay 4s. in the pound.

Employments of profit (except military officers of the army or navy) to pay 4s. per pound likewise pensions and annuities out of the exchequer, &c.

(a) By the 3 & 4 Will. 4, c. 12, the duties on personal estate are repealed.

(b) By 6 Geo. 4, c. 9, s. 21, power is given to the Privy Council to direct what salaries and pensions shall be paid free of duty.

by any act or acts of parliament made or to be made are or shall be specially exempted from the payment of taxes or aids,) shall, towards raising the said respective sums before by this act charged upon the respective counties, cities, boroughs, towns and other places of England, Wales or Berwick as aforesaid, yield and pay unto his majesty the sum of four shillings for every twenty shillings by the year for every such annuity, pension, stipend or yearly payment respectively, and after that rate for one whole year; the said several rates and sums of money hereby granted to be assessed, imposed, levied, and collected in such manner as herein-after is mentioned.

Lands, tenements, mines &c. to be charged with equality and indifference, &c.

4. And to the end the full and entire sum by this act charged upon the several counties, cities, boroughs, towns and places respectively of England, Wales and Berwick as aforesaid, may be fully and completely raised and paid to his majesty's use, be it further enacted by the authority aforesaid, that all and every manors, messuages, lands and tenements, and also all quarries, mines of coal, tin and lead, copper, mundic, iron and other mines, iron mills, furnaces and other iron works, salt springs and salt works, all alum mines and works, all parks, chaces, warrens, woods, underwoods, coppices, and all fishings, tithes, tolls, annuities and all other yearly profits, and all hereditaments, of what nature or kind soever they be, situate, lying and being, happening or arising, within the several and respective counties, cities, boroughs, towns or places aforesaid respectively, or within any parts of the same, as well within ancient demesne and other liberties and privileged places as without, within that part of Great Britain called England, Wales or Berwick as aforesaid, and all and every person and persons, bodies politic and corporate, guilds, mysteries, fraternities and brotherhoods, whether corporate or not corporate, having or holding any such manors, messuages, lands, tenements or hereditaments, or other the premises, in respect thereof, shall be charged with as much equality and indifference as is possible, by a pound rate, for or towards the said several and respective sums by this act set or imposed, or intended to be set and imposed, for and upon all and every such counties, cities, boroughs, towns or other places hereby charged therewith as aforesaid, so that by the said rates so to be taxed or assessed for or upon the said ready money, debts, goods, wares, merchandizes, chattels or personal estates, and for and upon the said offices and employments of profit, and for and upon the pensions, annuities, stipends or yearly payments aforesaid, and for and upon the said manors, messuages, lands, tenements and hereditaments, and other the premises, according to the purport and true meaning of this present act, the full and entire sums hereby appointed to be raised in England, Wales and Berwick as aforesaid, shall be completely and effectually taxed, assessed, levied and collected, and shall be paid into the receipt of his majesty's exchequer by four quarterly payments, the first payment thereof to be made on or before the twenty-fourth day of June which shall be in the year of our Lord one thousand seven hundred and ninety-eight.

Rent-charges, annuities, &c. to be rated.

5. And whereas many of the manors, messuages, lands, tenements, tithes, hereditaments and premises in England, Wales and Berwick-upon-Tweed, intended by this act to be charged with a pound rate as aforesaid, stand encumbered with or are subject or liable to the payment of several rent-charges or annuities, or other annual payments issuing out of the same, or to the payment of divers fee-farm rents, rents-service, or other rents thereupon reserved or charged, by reason whereof the true owners and proprietors of such manors, messuages, lands, tenements or hereditaments do not in truth receive to their own use the true yearly value of the same, for which nevertheless they are by this act chargeable with a certain pound rate; it is therefore declared and enacted by the authority

aforesaid, that it shall and may be lawful to and for the landlords, owners and proprietors of such manors, messuages, lands, tenements, hereditaments and premises in England, Wales and Berwick-upon-Tweed, being charged with a pound rate as aforesaid, to abate and deduct, and to detain and keep in his, her, or their hands, out of every such fee-farm rent, or other annual rent or payment, so much of the said pound rate which shall be taxed or assessed upon the said manors, messuages, lands and premises, as a like rate for every such fee-farm rent or any other annual rent or payment respectively shall by a just proportion amount unto, so as such fee-farm rent or other annual rent or payment respectively do amount under twenty shillings per annum, or more; and all and every person or persons who are or shall be any ways entitled to such rents or annual payments, their respective auditors, reeves, receivers, and their deputy or deputies, are hereby required to allow such deductions and payments, according to such rates, upon receipt of the residue of such monies as shall be due and payable to them for such rents or annual payments reserved or charged as aforesaid, without any fee or charge for such allowance.

6. And be it further enacted by the authority aforesaid, that for the better assessing, ordering, levying and collecting of the several sums of money so as aforesaid limited and appointed to be raised and paid in the aforesaid part of Great Britain called England, Wales and Berwick-upon-Tweed, and for the more effectual putting of this act in execution in reference to the same, all and every the person and persons who, in and by an act of parliament made and passed in the thirty-seventh year of his majesty's reign, intituled "An Act for appointing Commissioners for putting in execution an Act of this Session of Parliament, intituled 'An Act for granting an Aid to his Majesty by a Land Tax to be raised in Great Britain for the Service of the Year One thousand seven hundred and ninety-seven,'" were named and appointed commissioners for putting in execution the same act within the several counties, cities, boroughs, cinque ports, towns and places of England, Wales and town of Berwick-upon-Tweed, duly qualifying themselves according to this act in that behalf, shall, together with any other persons that may be appointed by any act to be made in this session of parliament, be commissioners for putting in execution and shall put in execution this present act, and the powers therein contained, within and for the same counties, ridings, cities, boroughs, cinque ports, towns and places respectively (c).

Commissioners of the land tax for 1797, &c. are to put this act in execution.

7. And be it further enacted and declared, that the several commissioners aforesaid shall meet together at the most usual and common places of meeting within each of the said counties, ridings, cities, boroughs, cinque ports, towns and places respectively, within England, Wales and Berwick-upon-Tweed, for which they are appointed commissioners as aforesaid, on or before the thirtieth day of April one thousand seven hundred and ninety-eight, and shall meet afterwards in like manner as often as it shall be necessary for putting so much of this act in execution as is hereby committed to their care and charge; and the said commissioners, or so many of them as shall be present at such general meeting or meetings, or the major part of them, are hereby authorized and required to put so much as aforesaid of this present act in execution, and shall ascertain and set down in writing the several proportions which ought to be charged upon every hundred, lathe, wapentake, rape, ward or other divi-

Commissioners to meet on or before the 30th April, 1798;

and ascertain the proportions to be charged on each hundred, &c. as by the act 4 W. & M.

(c) Several acts have since been passed by which commissioners have been named. As to the qualification for commissioners, see sect 86 to 96, *post*, and 38 Geo. 3, c. 48.

Commissioners may subdivide themselves, &c.

A list of the commissioners to act in each division to be given to the receiver-general.

Commissioners to summon fit persons to be assessors, who are to appear before them in eight days; and then to give them a charge.

Persons absenting or refusing to serve, forfeit not exceeding 5*l*. nor less than 40*s*.

sion respectively within England, Wales and Berwick-upon-Tweed, for and towards the raising and making up the whole sum before by this act charged upon the whole county, city or other places for which they are hereby appointed commissioners, by charging in proportion to the sums which were assessed on the same hundreds or divisions respectively by an act of parliament made and passed in the fourth year of the reign of their late majesties King William and Queen Mary of blessed memory (intituled "An Act for granting to their majesties an Aid of four Shillings in the Pound for one Year for carrying on a vigorous War against France), and shall also, if they see cause, subdivide and distribute themselves, and the other commissioners not then present, into less numbers, so as three or more of the said commissioners may be appointed for the service of each hundred, lathe, wapentake, rape, ward or other division, as may best conduce to the carrying on his majesty's service hereby required; nevertheless not thereby to restrain the said commissioners, or any of them, from acting as commissioners in any other part of the county or place for which they are appointed.

8. And for the more effectual performance thereof, be it enacted and declared, that the commissioners at such general meeting, or the major part of them then present, shall also agree and set down in writing who and what number of the said commissioners shall act in each of the said divisions or hundreds, and shall deliver true copies of such writing to the receiver-general to be appointed by his majesty or in pursuance of his directions, to the end there may be no failure in any part of the due execution of the service by this act required; and the said commissioners within the several hundreds, lathes, wapentakes, rapes, wards or other divisions in England, Wales and Berwick-upon-Tweed, or any two or more of them, are hereby authorized and required to cause the several proportions charged on the respective hundreds, lathes, wapentakes, rapes, wards or other divisions as aforesaid, for or towards the aid hereby granted, to be equally taxed and assessed within every such hundred, lathe, wapentake, rape, ward or other division, and within every parish and place therein, according to the best of their judgments and discretion (*d*); and for that end and purpose to direct their several or joint precept or precepts to such inhabitants, high constables, petty constables, bailiffs and other officers and ministers, and such number of them as they in their discretion shall think most convenient, to be presentors and assessors, requiring them to appear before the said commissioners at such place and time, not exceeding eight days after the date of such precept, as they shall appoint; and at such their appearances the said commissioners, or such of them as shall be then present, shall openly read or cause to be read unto them the several rates, duties and charges in this act mentioned, and openly declare the effect of their charge to them, and how and in what manner they should and ought to make their said assessments, and how they ought to proceed in the execution of this act, according to the true meaning of the same; and if any such constable, petty constable, bailiff, officer or minister, or other inhabitants, to whom any precept shall be directed, shall absent themselves without lawful excuse to be made out by the oaths of two or more credible witnesses (which oaths the said commissioners, or any two or more of them, are hereby empowered to administer), or if any officer or person appearing shall refuse to serve, then

(*d*) By 4 & 5 Will. 4, c. 60, commissioners are authorized to transfer the jurisdiction of parishes, &c. from one division to another, and to create new divisions.

every such officer or person so making default or refusing to serve shall for every such default or refusal forfeit or lose to his majesty such sum or sums of money as the said commissioners, or so many of them as shall be present, or the major part of them being present, shall think fit, not exceeding the sum of five pounds nor less than forty shillings; and at and after such charge given as aforesaid, the said commissioners shall take care that warrants be issued and directed to two at least of the most able and sufficient inhabitants of each parish, township or place, residing within the parish where such township or place shall lie in their respective divisions thereby appointed, requiring them to be assessors of all and every the rates and sums of money by this act imposed; and also therein appointing and prefixing a certain day and place for the said assessors to appear before them and to bring in their assessments in writing; which said assessors are hereby strictly enjoined and required, with all care and diligence, to assess the full sum given them in charge respectively upon all ready money, debts, personal estates, offices, employments, annuities and pensions chargeable as aforesaid (e), according to this act, and by an equal pound rate upon all manors, lands, tenements, rents, hereditaments, and other the premises within the limits, circuits and bounds of the respective parishes or places for which they shall be appointed assessors as aforesaid; and shall bring with them, at the time and place so as aforesaid prefixed for their appearance a certificate in writing of the said assessment, and shall then also return the names of two or more able and sufficient persons, living within the limits and bounds of those parishes, townships, constablewicks and places where they shall be chargeable respectively, to be collectors of the monies which shall be assessed as aforesaid, and to be paid to his majesty by this act, for whose paying in to the receiver-general, or his deputy, in manner hereinafter mentioned, such monies as they shall be chargeable withal, the parish or place wherein they are so employed shall be answerable; and if any assessor so appointed or to be appointed shall neglect or refuse to serve, or shall make default at the time appointed for his appearance, not having lawful excuse, to be made out by the oaths of two credible witnesses (which oaths the said commissioners, or any two or more of them, have hereby power to administer), or shall not perform his duty, every such assessor shall, for every such neglect, refusal or default, forfeit and lose to his majesty such sum as the commissioners, or so many of them as shall be present, or the major part of them, shall think fit, not exceeding the sum of forty pounds, to be levied by distress and sale of the offender's goods and chattels in like manner as by this act is appointed for levying the several rates and assessments herein mentioned in case of neglect or refusal of payment, and to be charged upon the respective receivers-general, together with the said rates and assessments; and for completing the whole sum charged to be raised in England, Wales and Berwick-upon-Tweed as aforesaid, and to the end the aforesaid sums charged upon the several and respective counties, ridings, cities, boroughs, towns and places, for or towards the same, may be duly collected, and true accounts thereof made, the said assessors are hereby required to deliver one copy of their respective assessments fairly written, and subscribed by them, unto the said commissioners, within the time to be prefixed as aforesaid; and the said commissioners, or any three or more of them, are hereby required and ordered to sign and seal two

Two sufficient inhabitants of each parish, &c. to be assessors.

Assessments to be brought in at a day and place prefixed.

The full sum charged to be assessed.

A certificate of the assessment to be brought in with the collectors' names.

Assessors, &c. neglecting their duty to be fined not above 40*l*.

Assessors to deliver one copy of the assessments to the commissioners.

Duplicates thereof to be signed, &c., and one delivered to the collector, &c. with warrant for collecting.

(e) As to the application of any excess raised above the quota fixed upon any parish, &c. see 6 Geo. 4, c. 32.

Commissioners required to give collectors notice at what time and place appeal of any person who shall think himself aggrieved by being over-rated may be heard and determined.

A duplicate to be delivered, with the names of the assessors and collectors, to the receiver-general, and one to the Remembrancer's Office, by August, 8, 1798, and remembrancer to give receipts gratis, on penalty of 10*l*.

duplicates of the same assessments, and one of them to deliver or cause to be delivered to two or more honest and responsible persons to be collectors, which the said commissioners are hereby authorized to nominate and appoint for each parish or place, with warrant to the said collectors to collect the same assessments payable as aforesaid, so as the said several sums may be paid to the receiver-general at the respective times herein limited; and the said commissioners are hereby also required at the same time to give the said collectors notice at what time or times, place or places, the appeals of any person or persons who shall think themselves aggrieved by being over-rated by the said assessors may be heard and determined, which day or days of appeal so to be appointed by the said commissioners shall be at least thirty days from the time of signing, sealing and delivering the said duplicates to the said collectors; and every such collector is hereby also required, within ten days after the receipt of such duplicates from the said commissioners, to cause public notice to be given in every parish church or chapel of ease belonging to any such parish within his district or division, immediately after divine service on the Lord's day (if any such divine service shall be performed therein within that time), of the time and place so appointed by the said commissioners for hearing and determining appeals as aforesaid, and shall also cause the like notices to be fixed in writing upon the door of each of the said respective parish churches or chapels of ease belonging to any such parishes on the same day, that all persons who shall think themselves over-rated may know when and where to make their appeal to the said commissioners; and the said collectors are hereby also required, upon the application of any person or persons who shall think himself or themselves over-rated to the said rates or assessments, to permit such person or persons, or their stewards or bailiffs, or other proper representatives, to inspect the duplicates of such rates and assessments upon the division or district of which he is collector, at all seasonable times in the day, without any fee or reward for the same; and every person so intending to appeal to the said commissioners shall and is hereby required to give notice thereof in writing to one or more of the assessors of the parish wherein he is rated, of such his intention to appeal, that such assessor or assessors, if they shall think proper, may then and there attend to justify the said assessment; and it is hereby declared, that all appeals once heard and determined by the said commissioners, or any three or more of them, or the major part of them then present, on the day or days by them appointed for hearing appeals as aforesaid, shall be final, without any further appeal, upon any pretence whatsoever; and the said commissioners are hereby required to deliver or cause to be delivered a schedule or duplicate in parchment under their hands and seals, fairly written, containing the whole sum assessed upon each parish or place, and also the christian names and surnames of the respective assessors and collectors, unto the receiver-general of each county, riding, city, borough, town and place respectively in England, Wales and Berwick-upon-Tweed, or his deputy, and shall transmit or cause to be transmitted a like schedule or duplicate into the King's Remembrancer's Office of the Exchequer, and this the said commissioners shall cause to be done upon or before the eighth day of August one thousand seven hundred and ninety-eight, or within twenty days after (all appeals to them being first determined); for which duplicates the remembrancer, or his deputy, shall give to the person who brings the same a receipt in writing, gratis, under the penalty of ten pounds, to

be recovered to the king's use as other penalties are by this act recoverable (f).

9. And be it further enacted by the authority aforesaid, that the persons so appointed to be collectors as aforesaid in England, Wales and Berwick-upon-Tweed, shall levy and collect all and every the rates and taxes so assessed and charged, according to the intent and direction of this act, which said collectors are hereby required to demand all and every the sum and sums of money, which shall be so taxed and assessed, of the parties themselves, as the same shall become due, if they can be found, or else at the place of their last abode, or upon the premises charged with the assessment; and the said several collectors shall collect and levy the said monies so charged for his majesty's use, and are hereby required and enjoined to pay unto the receivers-general or their deputies all and every the said rates and assessments by them respectively collected and received, at such time or times, place or places, as the said commissioners, or any two or more of them, shall appoint, so as the whole sums due for each quarterly payment shall be paid or answered by the said collectors to the receivers-general, or their deputies respectively, upon the days and at the times by this act appointed for payment thereof (g).

The rates to be levied on the parties or premises;

and to be paid to the receivers-general, &c.

10. And be it further enacted and declared by the authority aforesaid, that the money received by the said collectors within their respective divisions or hundreds as aforesaid shall from time to time be duly paid to the receiver-general, or his deputy or deputies to be appointed under his hand and seal, whereof notice under the hand and seal of the respective receivers-general, shall be given to the commissioners, or any two or more of them, within the respective divisions or hundreds as aforesaid, within ten days after the next general meeting, and so from time to time within ten days after every death or removal of any deputy, if any such should happen; and the receipt of such receiver-general, his deputy or deputies, or any of them (which receipt or acquittance shall be given gratis to the collectors for all money by them paid), shall be a sufficient discharge to every such collector; and the particular collectors aforesaid are hereby required to pay in all and every the sums so received by them to the said receivers-general, or their deputy or deputies; for the payment whereof the said collectors shall not be obliged to travel above ten miles from the place or places of their inhabitations.

The money collected to be paid to the receiver-general or deputies, and they to give commissioners notice.

11. And be it further enacted by the authority aforesaid, that if any receiver-general of any such county or place shall die or be removed, or if any such receiver-general for the last aid shall not be appointed for the present, notice thereof shall be given by the commissioners for the affairs of taxes to two or more commissioners acting for each division in such county or place, before the time appointed by this act for the first quarterly payment of the aid hereby granted, and so from time to time upon the death or removal of any such receiver-general, anything herein contained to the contrary thereof notwithstanding.

Collectors not obliged to travel above ten miles.

Removal or death of receiver-general to be notified to the commissioners.

12. And be it further enacted, that the sum of four hundred ninety-seven thousand four hundred and eighteen pounds six shillings and eleven pence and nine-sixteenth parts of a penny, for the first quarterly payment of the said assessments for England, Wales and Berwick-upon-Tweed, shall be levied, collected and paid unto the receivers-general of the said several

407,418*l.* 6*s.* 11*d.* and 9-16*th* parts of a penny, for the first quarterly payment, to be paid to the receivers by 24th June, 1795;

(f) By 53 Geo. 3, c. 142, all matters required to be done by this act by commissioners, assessors, &c. may be done in any subsequent year.

(g) By 1 & 2 Will. 4, c. 18, s. 1, receivers-general are discontinued, except one for the London district, and inspectors of taxes are appointed instead.

the second
payment by
20th Sept.
1798;

the third
payment by
25th Dec.
1798;

the last pay-
ment by 25th
March, 1799.

Receiver-ge-
neral, within
a month after
receiving the
full sum
charged, to
give the com-
missioners a
receipt, which
shall be a full
discharge for
payment.

Receiver ge-
neral within
20 days to
pay the
monies into
the exche-
quer.

Receiver-
general al-
lowed 2d. in
the pound.

Collector to
have 3d. in
the pound.

Commis-
sioners' clerks
to have three
halfpence in
the pound.

counties, cities and other places, who shall be appointed as aforesaid, on or before the twenty-fourth day of June, one thousand seven hundred and ninety-eight; and the sum of four hundred ninety-seven thousand four hundred and eighteen pounds six shillings and eleven pence and nine-sixteenth parts of a penny, for the second payment of the said quarterly payments, on or before the twenty-ninth day of September, one thousand seven hundred and ninety-eight; and the sum of four hundred ninety-seven thousand four hundred and eighteen pounds six shillings and eleven pence and nine-sixteenth parts of a penny, for the third of the said quarterly payments, on or before the twenty-fifth day of December, one thousand seven hundred and ninety-eight; and the sum of four hundred ninety-seven thousand four hundred and eighteen pounds six shillings and eleven pence and nine-sixteenth parts of a penny, for the last of the said quarterly payments, on or before the twenty-fifth day of March, one thousand seven hundred and ninety-nine, in full of the said sum of one million nine hundred eighty-nine thousand six hundred seventy-three pounds seven shillings and tenpence farthing.

13. And be it further enacted by the authority aforesaid, that every receiver-general in England, Wales and Berwick-upon-Tweed, from time to time within the space of one month next after he shall have received the full sum that shall be charged on any hundred or division, for such particular payment that is to be made to such receiver-general by virtue of this act, shall give to such commissioners as shall act in such division or hundred a receipt under his hand and seal, acknowledging the receipt of the full sum charged upon such hundred or division for such particular payment, which receipt shall be a full discharge to each hundred or division for such particular payment against his majesty, his heirs and successors; which said receivers-general are hereby required forthwith, or at farthest within twenty days after the receipt of any money of the taxes or duties by this act granted, to transmit or cause to be paid the money by them received into the receipt of his majesty's exchequer; and the commissioners of his majesty's treasury or the high treasurer for the time being are hereby authorized to allow to the said receiver-general of each county, riding, city and town respectively, in England, Wales and Berwick-upon-Tweed, a salary for his pains, not exceeding twopence in the pound for so much as he shall pay into the exchequer, upon the clearing his accounts.

14. And be it further enacted and declared by the authority aforesaid, that the collectors of the aforesaid rates and assessments in England, Wales and Berwick-upon-Tweed hereby granted, for gathering the particular sums charged upon the parish or place for which they shall be appointed collectors by virtue of this act, and for giving receipts to the person or persons of whom they receive the same, shall, upon collection of the whole sum appointed to be collected by them, and payment thereof as is hereby before appointed, have and receive, for their pains in collecting and paying the money, threepence in the pound, which the said collectors are empowered to detain out of the last payment of the monies of their several and respective quarterly payments; and the said receiver-general, upon the receipt of the whole assessments of the county, riding, city or town for which he is appointed receiver-general (in case he shall have received the several duplicates of each parish and place therein, and that duplicates shall be returned to the office of his majesty's remembrancer of the exchequer as aforesaid, and not otherwise), shall allow and pay, according to such warrant as shall be given in that behalf by the said commissioners, or any two or more of them, three-halfpence in the pound,

and no more, to the commissioners' clerks for their pains in fair writing the assessments, duplicates and copies hereinbefore directed, and all warrants, orders and instructions relating thereunto; and which said clerks shall be appointed by a majority of the acting commissioners present at each respective meeting within every such hundred, lathe, wapentake, rape, ward or other division.

15. And whereas many difficulties and inconveniences have arisen and still frequently happen to the commissioners of the land tax for the time being upon the death or removal of their respective clerks into whose custody the duplicates of the several books of assessments, minute books and other books and papers relating to the business of the land tax in their respective divisions have been delivered, such clerks so removed, or the executors and administrators or other legal representatives of such clerk so dying, frequently refusing to deliver over such duplicates, books and papers to the said commissioners for the time being, or to their order or appointment, under a pretence that the said commissioners have no property in the same, and are without remedy for the recovery thereof; be it therefore enacted by the authority aforesaid, that all and every the duplicates of the several books of assessments which have been or shall be made and delivered by the respective assessors of the land tax to the commissioners of the land tax in any division or place, or to their respective clerks for the time being, and which are or shall be in the custody, keeping or possession of such commissioners or clerks respectively, and all minute books, and other public books and papers relating to the land tax, in the custody, keeping or possession of any such clerk or clerks who hath or have been or shall be removed from such office or offices, or in the custody, keeping or possession of the executors, administrators or other legal representatives of any person or persons who hath or have died or shall die during his or their holding such office or offices, or after his or their removal from the same, or in the custody, keeping or possession of his or their respective agent or attorney, or of any other person or persons whomsoever, shall be deemed and are hereby declared to be the property of the commissioners of the land tax acting in such respective division or place for the time being, and in succession, as records of and belonging to them the said commissioners for their use and inspection, and shall be placed and deposited with and remain in the custody, keeping and possession of them the said commissioners, or their respective clerks for the time being, or of such other person as the said commissioners, or any three or more of them for the time being, shall from time to time at their meetings order, direct or appoint.

Property of public books and papers relating to the land tax vested in commissioners;

and the said books, &c. to remain as records in their custody.

16. And be it further enacted by the authority aforesaid, that all and every the person and persons aforesaid, now or at any time hereafter having in his or their custody, keeping or possession any such books or papers aforesaid relating to the land tax, shall, within the space of one calendar month next after notice in writing, signed by three or more of the said commissioners respectively, or a true copy thereof, given to or left at the usual place of abode of such person or persons, deliver and give up all such books and papers unto such person or persons as the said commissioners by such notice shall order and appoint, whose receipt for the same shall be a good and sufficient discharge to such person or persons so delivering such books and papers; and if any such person or persons now or at any time hereafter having in his or their custody, keeping or possession any such books or papers, shall refuse or neglect so to deliver the same within the time limited by such notice and demand made, he or they shall for such offence forfeit and pay the sum of fifty

Persons having in their custody such books, &c. to deliver up the same on one month's notice, on penalty of 50*l*.

Application
of the penalty.

pounds of lawful money of Great Britain; one moiety whereof shall be paid to the receiver-general of the land tax of the county wherein such offence shall happen to be committed, and shall by him be applied in aid of the land tax of such county, and accounted for by him accordingly, and the other moiety thereof to the person or persons who shall sue for the same, and shall be recovered, together with full costs of suit, by action of debt, bill, plaint or information, in any of his majesty's courts of record at Westminster, in which no essoign, protection, wager of law, or more than one imparlance, shall be allowed.

Collectors
may levy by
distress, in
case of refusal
of payment.

17. And whereas doubts have arisen touching the authority of collectors to distrain for non-payment of the land tax under the warrants usually granted by commissioners at the time of their appointments: be it further enacted and declared, that if any person shall refuse or neglect to pay any sum or sums of money whereat he or she shall be rated or assessed in England, Wales or Berwick-upon-Tweed by this act, upon demand by the said collector or collectors of that place, according to the precepts or estreats to him or them delivered by the said commissioners, that then, and in all and every such case and cases, it shall and may be lawful to and for the said collectors, or any of them, and they are hereby authorized and required, to levy the sum assessed by distress and sale of the goods and chattels of such person so neglecting or refusing to pay, or distrain upon the messuages, lands, tenements and premises so charged with any sum or sums of money, without any further authority from the

Distress to be
kept four
days at the
owner's
charge, and
then to be
appraised and
sold, and the
overplus re-
turned, &c.

commissioners for that purpose; and the goods and chattels then and there found, and the distress so taken, to keep by the space of four days, at the costs and charges of the owners, and if the said owners do not pay the sum or sums of money so rated or assessed within the said space of four days, then the said distress to be appraised by two or more of the inhabitants where the same shall be taken, or other sufficient persons, and to be sold by the said collectors for payment of the said money, and the overplus coming by such sale (if any be), over and above the tax and charge of taking and keeping the said distress, to be immediately returned to the owners thereof; and moreover, that it shall be lawful to break open in the daytime any house, and, upon warrant under the hands and seals of any two or more of the said commissioners, any chest, trunk, box, or other thing where any such goods are, calling to their assistance the constables, tithingmen or headboroughs within the counties, ridings, cities, towns or places where any refusal or neglect shall be made, which said officers are hereby required to be aiding and assisting in the premises, as they will answer the contrary at their perils; and if any question or difference shall happen upon taking such distress, the same shall be determined and ended by the said commissioners, or any two or more of them; and if any person or persons assessed by this act in England, Wales or Berwick-upon-Tweed as aforesaid, shall neglect or refuse to pay his, her or their assessment by the space of ten days after demand as aforesaid, or convey away any of his, her or their goods or other personal estate, whereby the sums of money so assessed cannot be levied according to this act, in every such case any two or more of the commissioners aforesaid for any city, county or place are hereby authorized, by warrant under their hands and seals, to commit such person or persons (except a peer or peeress of Great Britain) to the common gaol, there to remain, without bail or mainprize, until payment be made of the money assessed, and the charges for bringing in the same be paid, and no longer; and the several and respective tenant or tenants of all houses, lands, tenements and hereditaments in England, Wales or Berwick-upon-Tweed, which shall be rated by virtue

Commis-
sioners to de-
termine dif-
ferences about
distress.

For want of
distress, of-
fenders may
be committed,
except a peer
or peeress of
Great Britain.

Tenants to
pay the tax
and deduct it
out of the
rents.

of this act, are hereby required and authorized to pay such sum or sums of money as shall be rated upon such houses, lands, tenements or hereditaments, and to deduct out of the rent so much of the said rate as, in respect of the said rents of any such houses, lands, tenements and hereditaments, the landlord should and ought to pay and bear; and the said landlords, both mediate and immediate, according to their respective interests, are hereby required to allow such deductions and payments, upon receipt of the residue of the rents. ^{x y}

18. And be it enacted and declared, that every tenant paying the said assessment or assessments last mentioned shall be acquitted and discharged of so much money as the said assessment or assessments shall amount unto, as if the same had actually been paid unto such person or persons to whom his rent shall have been due and payable; and if any difference shall arise between landlord and tenant or any other, concerning the said rates in England, Wales or Berwick-upon-Tweed, the said several commissioners, or any two or more of them, in their several divisions, shall have and they have hereby power to settle the same as they shall think fit; and in case the proportions set by this or any former act upon all and every the respective counties, ridings, cities, towns and places in England, Wales and Berwick-upon-Tweed shall not be fully assessed, levied and paid according to the true meaning thereof; or if any of the said assessments shall be rated or imposed upon any person not being of ability to pay the same, or upon any empty or void house or land where the same cannot be collected or levied, or that through any wilfulness, neglect, mistake or accident, the said assessment charged on each county, riding, city, town or place as aforesaid, by virtue of this or any former act, happens not to be paid to the receiver-general, his deputy or deputies, as in this or any former act is directed; that then, and in all and every such case and cases, the several and respective commissioners, assessors and collectors aforesaid, and every of them respectively, are hereby authorized and required to assess and re-assess, or cause to be assessed or re-assessed, levied and paid, all and every such sum and sums of money upon the respective divisions or hundreds wherein such deficiency shall happen, or parishes therein, as to the said commissioners, or such number of them as by this act are authorized, to cause the said first assessment hereby required to be made, shall seem most agreeable to equity and justice, the said new assessment to be made, collected and paid in such manner and by such means as in this act for other assessments is declared and directed.

19. And be it further enacted and declared by the authority aforesaid, that if any assessor or collector, or other person or persons, shall wilfully neglect or refuse to perform his or their duty in the due and speedy execution of this present act, or shall be guilty of any fraud or abuse in executing the same, the said respective commissioners, or any three or more of them, have hereby power to impose on such person or persons so neglecting or refusing his or their duties, or being guilty of such fraud or abuse, such fine or fines as by them shall be thought fit, so the same exceed not the sum of forty pounds (*h*); which said fines shall not be taken off or discharged but by the consent of the majority of the commissioners who imposed the same, but shall be levied by warrant under the hands and seals of the said commissioners, or any two or more of them, by distress and sale of the goods and chattels of the offenders; and in default of

Tenants discharged for what they so pay.

Commissioners to settle differences between landlord and tenant.

Commissioners to cause all deficiencies to be re-assessed and made good.

Assessor, &c. refusing to serve to forfeit not exceeding 40*l*.

Fine not to be discharged but by commissioners who imposed it, but to be levied by distress or imprisonment;

(*h*) See also as to penalty on collectors for refusing to attend the commissioners when summoned, or neglecting to answer lawful questions, 53 Geo. 3, c. 142, s. 7.

and paid into the exchequer, and inserted in the duplicates.

Collectors detaining the money to be imprisoned, their estates seized and sold, &c.

Collectors to give security to the amount of the rate to be collected by them.

goods and chattels, the offender (not being a peer or peeress as aforesaid) to be committed, by warrant under the hands and seals of the said commissioners, or any two or more of them, to prison, there to remain till payment of the said fine; and all fines to be imposed by virtue of this act in England, Wales and Berwick-upon-Tweed shall be paid to the receivers-general, and by them into the receipt of his majesty's exchequer, and shall be inserted in the duplicates on parchment, fairly written, to be transmitted to the office of the king's remembrancer as aforesaid, that the same may be thereby known and charged in account.

20. And be it further enacted and declared, that if any collector or collectors that shall be by virtue of this act appointed for the receipt of any sum or sums of money thereby to be assessed in England, Wales or Berwick-upon-Tweed, shall refuse or neglect to pay any sum or sums of money which shall be by him or them received as aforesaid, and to pay the same as in this act is directed, or shall detain in his or their hands any money received by him or them, or any of them, and not pay the same as by this act is directed, the said commissioners of each county, city, riding or town respectively, or any two or more of them, in their respective divisions, are hereby authorized and empowered to imprison the person, and seize and secure the estate, as well freehold as copyhold, and all other estate, both real and personal, of such collector, to him belonging, or which shall descend or come into the hands or possession of his heirs, executors or administrators, wheresoever the same can be discovered or found; and the said commissioners who shall so seize or secure the estate of any collector or collectors shall be and are hereby empowered to appoint a time for a general meeting of the said commissioners for such county, riding, city, town or place, and there to cause public notice to be given of the place where such meeting shall be appointed, six days at least before such general meeting; and the commissioners present at such general meeting, or the major part of them, in case the monies detained by any such collector or collectors be not paid and satisfied as it ought to be, according to the directions of this act, shall be and are hereby empowered and required to sell and dispose of all such estates which shall be for the cause aforesaid seized and secured, or any part of them, to satisfy and pay into the hands of the receiver-general, or his deputy, for such county, riding, or place, the sum which shall be detained in the hands of such collector or collectors, their heirs, executors, or administrators respectively.

21. And whereas the inhabitants of many parishes or places have frequently suffered by the frauds and insolvency of their collectors, by being subjected to re-assessments for monies embezzled by them; be it enacted and declared by the authority aforesaid, that such persons as shall be nominated as before directed to be collectors shall, if required so to do, give good and sufficient security to any three or more of the commissioners appointed for carrying this act into execution, equal to the amount of the whole rate to be collected in each district, for their duly paying to the receiver-general such monies assessed as aforesaid as shall come to their hands, which security the said commissioners, or any three or more of them, are hereby authorized and empowered to take; and on failure of the persons so named to be collectors as before directed giving such security, if required, the said commissioners, or any three or more of them, shall be at liberty and are hereby authorized to appoint any other two or more sufficient persons who can give such security as aforesaid, residing within the limits and bounds of the parishes, townships, constablewicks and places where they shall be chargeable, to be collectors of

the monies to be raised by this act; provided always, that if no persons can be found within the several parishes, townships, constablenicks or places respectively, who are willing or able to give such security, then and in such case the persons who were first named by the commissioners as before directed shall be collectors of the monies assessed and charged under this act.

22. And it is hereby further enacted and declared, that at the expiration of the respective times in this act prescribed for the full payment of the said quarterly assessments in England, Wales and Berwick-upon-Tweed, the several and respective commissioners, or any two or more of them, within their division or hundred, shall and are hereby required to call before them the collector or collectors within each respective division or hundred, parish or place, and to examine him or them upon oath, and assure themselves of the full and whole payment of the particular sum and sums of money charged upon the same division or hundred, and every parish and place therein, and of the due return of the same into the hands of the respective receivers-general, their deputy or deputies, of the said counties, ridings, cities, towns and places respectively, and by such receivers-general into the receipt of his majesty's exchequer, to the end there may be no failure in the payment of any part of the assessment by virtue of this act to be assessed and paid nor any arrears remaining chargeable upon any of the said counties, ridings, cities, towns and places respectively; and in case of any failure in the premises the said commissioners, or any two or more of them, are hereby authorized and required to cause the same to be forthwith levied and paid, according to the true intent and meaning of this act.

23. And it is hereby enacted and declared, that in case any controversy shall arise concerning the said assessments, or the dividing, apportioning or payment thereof, which concerns any of the commissioners before by this act appointed, the commissioners so concerned in the said controversy, in their own right, or in the right of any other person for whom they shall act as steward, agent, attorney or solicitor, shall have no voice, but shall withdraw at the time of the debate of such controversy, until it be determined by the rest of the commissioners; and in default thereof the commissioners then present shall have power and are hereby required to impose such fine or fines as to them shall be thought fit, upon the commissioner so refusing to withdraw, not exceeding twenty pounds, and to cause the same to be levied and paid as other fines to be imposed by virtue of this act are to be levied and paid; and all questions and differences which shall arise touching any of the said rates, duties and assessments in England, Wales and Berwick-upon-Tweed, or the collecting thereof, shall be heard and finally determined by the said commissioners, in such manner as by this act is directed, upon complaint thereof made to them by any person or persons thereby aggrieved, without further trouble or suit in law in his majesty's Court of King's Bench or any other court whatsoever.

24. And be it further enacted and declared, that no privileged place or person, body politic or corporate, within the counties, ridings, cities and towns aforesaid in England, Wales and Berwick-upon-Tweed, shall be exempted from the said assessments and taxes, but that they and every of them, and also all fee-farm rents, and all other rents, payments, sum and sums of money and annuities, issuing out of or payable for any lands shall be liable towards the payment of every sum by this act to be taxed and levied; and all such tenants are hereby directed and authorized to pay them proportionably, according to the rates and assessments by this

Commissioners to examine whether the sums assessed be duly collected, &c.

In case of controversies in assessing commissioners, the commissioners concerned to withdraw,

or to be fined each not exceeding 20*l*.

No privileged place or person exempt from this tax.

Fee-farm rents, &c. to be taxed.

Tenants to pay the rates.

act directed and appointed; and all such tenants shall be hereby saved and kept harmless by the authority of this act from any further payment of any such proportion of such rent, rents, sums of money or annuities, to any person or persons to whom any such rent, rents, sums of money or annuities as aforesaid should or ought to be paid, to all intents and purposes whatsoever, as fully and amply as if they had paid the same to any person or persons to whom the same is or are reserved or become due.

Colleges, &c.
in the uni-
versities, &c.
not charge-
able;

25. Provided, that nothing in this act contained shall extend to charge any college or hall in either of the two universities of Oxford or Cambridge, or the colleges of Windsor, Eaton, Winton or Westminster, or the corporation of the governors of the charity for the relief of the poor widows and children of clergymen, or the college of Bromley, or any hospital in England, Wales or Berwick-upon-Tweed, for or in respect of the scites of the said colleges, halls or hospitals, or any of the buildings within the walls or limits of the said colleges, halls or hospitals, or any master, fellow, scholar or exhibitor of any such college or hall, or any reader, officer or master of the said universities, colleges or halls, or any masters or ushers of any schools in England, Wales or Berwick-upon-Tweed, for or in respect of any stipend, wages, rents, profits or exhibitions whatsoever arising or growing due to them in respect of the said several places or employments in the said universities, colleges or schools; or to charge any of the houses or lands which, on or before the five-and-twentieth day of March, one thousand six hundred and ninety-three, did belong to the scites of any college or hall in England, Wales or Berwick-upon-Tweed, or to Christ's Hospital, Saint Bartholomew, Bridewell, Saint Thomas and Bethlehem Hospitals, in the city of London and borough of Southwark, or any of them, or to the said corporation of the governors of the charity for the relief of the poor widows and children of clergymen, or the college of Bromley; or shall extend to charge any other hospitals or almshouses in England, Wales or Berwick-upon-Tweed, for or in respect only of any rents or revenues which, on or before the said five-and-twentieth day of March, one thousand six hundred and ninety-three, were payable to the said hospitals or almshouses, being to be received and disbursed for the immediate use and relief of the poor of the said hospitals and almshouses only.

houses or
lands which,
before March
25th, 1693,
did belong to
Christ's Hos-
pital, &c., or
to the corpo-
ration for re-
lief of clergy-
men's sons,
or Bromley
College, or
any other
hospital, &c.

No tenants of
hospitals, &c.
to claim any
exemption.

26. Provided, that no tenants that hold and enjoy any lands or houses by lease or other grant from the said corporation, or any of the said hospitals or almshouses, do claim or enjoy any freedom, exemption or advantage by this act, but that all the houses and lands which they so hold shall be rated and assessed for so much as they are yearly worth over and above the rents reserved and payable to the said corporation or to the said hospitals or almshouses, to be received and disbursed for the immediate support and relief of the poor of the said hospitals and almshouses.

Such tenants
not dis-
charged who
by leases are
obliged to pay
taxes.

27. Provided always, that nothing in this act contained shall be construed or taken to discharge any tenant of any of the houses or lands belonging to the said colleges, halls or hospitals, almshouses or schools, or any of them, who by their leases or other contracts are and do stand obliged to pay and discharge all rates, taxes and impositions whatsoever, but that they and every of them shall be rated and pay all such rates, taxes and impositions; any thing in this act contained to the contrary notwithstanding.

Commission-
ers to deter-
mine how far
lands, &c.
belonging to

28. And in case any question hath been or shall be made, how far any lands or tenements belonging to any hospital or almshouse in England, Wales or Berwick-upon-Tweed, not exempted by name out of this act, ought to be assessed and charged to the land tax, be it enacted and de-

clared, that the same shall be determined by the said commissioners, or any three or more of them, or the major part of them then present, upon appeal before them at the day or days by them appointed for the hearing and determining of appeals, whose determination in such case shall be final.

29. Provided always, and it is hereby enacted, that all such lands, revenues or rents belonging to any hospital or almshouse, or settled to any charitable or pious use, as were assessed in the fourth year of the reign of their late majesties King William and Queen Mary, shall be and are hereby adjudged to be liable to be charged towards the payment of this present aid; and that no other lands, tenements or hereditaments, revenues or rents whatsoever, then belonging to any hospital or almshouse, or settled to any charitable or pious uses as aforesaid, shall be charged, taxed or assessed by virtue of this present act towards the said sum to be raised in England, Wales and Berwick-upon-Tweed as aforesaid; any thing herein contained to the contrary notwithstanding.

30. And it is hereby further enacted, that all and every auditors, reeves, receivers, and their deputies, who audit or receive any fee-farm rents or other chief rents (arising in England, Wales or Berwick-upon-Tweed) due to his majesty, or to any person or persons claiming by any grant or purchase from or under the crown, shall allow four shillings for every pound of the said rents, and a proportionable rate for any greater sum than ten shillings, to the party or parties paying the same, without any fee for such allowance, upon the penalty of twenty pounds to the party aggrieved, to be recovered by action of debt or upon the case, together with full costs of suit; any thing in this act contained to the contrary thereof in anywise notwithstanding; and if any such auditor of the revenues, or any of them belonging to his majesty, or any deputy, or any other person acting for or on the behalf of any such auditor, shall, in the account of any reeve, receiver or otherwise, set insuper any tenant or other person, or make any such tenant or other person, or his or their estate, liable to any distress, forfeiture or vexation whatsoever for any sum or sums of money which, by the true intent and meaning of this act, ought to be allowed after the rate of four shillings in the pound, or shall refuse, neglect or delay to allow and finally discharge the same in the proper accounts wherein the same ought to be allowed and discharged, that then and for every or any such offence every such auditor, or deputy or person acting for such auditor, shall forfeit the sum of one hundred pounds to the party grieved, to be recovered as aforesaid, and shall be incapable to enjoy his office or place, or any office or place of trust under his majesty.

31. And be it further enacted and declared by the authority aforesaid, that the fee-farm rents for which a deduction or allowance after the rate of four shillings in the pound is intended to be made by the present act are such fee-farm rents only as are answerable to his majesty or have been purchased from the crown by virtue of two acts of parliament made in the two-and-twentieth and three-and-twentieth years of the reign of the late King Charles the Second, for and concerning the sale of fee-farm rents, or one of them, and which were not, on or before the five-and-twentieth day of March, one thousand six hundred and ninety-three, payable to any college, hospital, reader in either university, or any other person or persons before exempted by this act; provided such deduction or allowance do not exceed the sum assessed by virtue of this act upon the whole estate or estates out of which such purchased fee-farm rent or rents doth or do

hospitals, &c. not exempted by name ought to be charged.

All lands or revenues belonging to any hospitals, &c. which were assessed by act 4 Gul. & Mar. shall be liable to this act, &c.

Receivers of fee farm rents, &c. to allow 4s. per pound to the parties, without fee, on penalty of 20*l*.

Auditors, &c. setting tenants insuper for what ought to be allowed, or refusing allowance, to forfeit 100*l*. &c.

Such fee-farm rents only to have an allowance of 4*s*. per pound as are answerable to the crown, or were purchased according to 22 & 23 Car. 2.

The owners to allow the same to the party paying.

Lists of pensions, &c. to be delivered gratis to the assessors.

Taxes on pensions, &c. not paid, to be stopped in the exchequer.

A true account to be kept of the money stopped.

No proviso to lessen the full sum by this act to be levied.

Contracts between landlord and tenant touching taxes not to be avoided.

All places to pay where usually assessed.

West Barnfield may be assessed in the lathe of

issue; and the owners and receivers of such fee-farm rents shall and are hereby required on payment of such rents to allow four shillings for every twenty shillings of the said rents, and so in proportion for any sum not less than ten shillings, to the party or parties paying the same; any thing in this act contained to the contrary notwithstanding.

32. And be it enacted, that the officers in the receipt of his majesty's exchequer, and in other the public offices, upon request to them made by the respective assessors, shall deliver gratis true lists or accounts of all pensions, annuities, stipends or other annual payments, and of all fees, salaries and other allowances, payable at the said receipt or in the said public offices to any commissioner or commissioners, officer or officers, for the execution of this act, for the better guidance of the said assessors in the charging of the same; and that in all cases where any pensions, annuities, stipends or other yearly payments, or the fees, salaries, wages or other allowances or profits charged by this act, shall be payable at the receipt of the exchequer, or at any other public office, or by any of his majesty's receivers or paymasters in England, Wales or Berwick-upon-Tweed, the tax or payment which in pursuance of this act shall be charged for or in respect of such annuities, pensions, stipends, fees, salaries, wages, allowances or profits, shall and may (in case of nonpayment thereof) be detained and stopped out of the same or out of any money which shall be paid upon such pensions, annuities, stipends, fees, salaries, wages, allowances or profits, or for arrears thereof, and be applied to the satisfaction of the rates and duties not otherwise paid as aforesaid; and the proper officers in the said exchequer, and other the public offices aforesaid, shall keep true accounts of all monies stopped, and (upon request) shall give copies of such accounts to the proper collectors of such monies for the respective parishes or places where the said monies are assessed by this act.

33. [Persons to be taxed for personalty in the parish where they dwell.]
— *Repealed.*

34. Provided nevertheless, that no clause or proviso in this act shall extend to the lessening or abatement of the full sum appointed by this act to be taxed, collected, levied and paid, but that the same be fully assessed, levied, collected and paid in the several and respective counties, cities and towns aforesaid in England, Wales and Berwick-upon-Tweed, in such manner and form and to such uses as herein is before mentioned and declared.

35. Provided, that nothing in this act contained shall be construed to alter, change or determine or make void any contracts, covenants or agreements whatsoever between landlord and tenant or any other persons touching the payment of taxes and assessments in England, Wales and Berwick-upon-Tweed; any thing herein contained to the contrary notwithstanding.

36. Provided always, and be it further enacted and declared by the authority aforesaid, that, for the avoiding all obstructions and delays in assessing and collecting the sums by this act to be rated and assessed upon any manors, lands, tenements, rents, tithes or other hereditaments, all places, constablewicks, divisions and allotments which have been used to be taxed and assessed shall pay and be assessed in such county, hundred, rape, wapentake, constablewick, division or place of allotment within England, Wales and Berwick-upon-Tweed, as the same have heretofore been usually assessed in, and not elsewhere.

37. Provided nevertheless, that the hundred of West Barnfield, formerly taxed or assessed in the lathe of Alesford in the county of Kent, may for the future (if the commissioners think fit) be rated and assessed in the

lathe of Skray in the county aforesaid; as likewise may the tithing of Northmore in the county of Oxford be assessed in the hundred of Bampton in the said county; and the tithings of Charlbury, Fallur and Finstock, in the hundred of Chadlington in the said county; as also the whole town and parish of Leeds in the county of York, in the hundred of Skyrack in the said county; and the parish of Ombersley in the county of Worcester, in the lower division of Oswaldslow hundred in the said county; and the parish of Aldemaston, in the eastern division of Oswaldslow hundred in the said county; and the parish of Yardley, in Bromsgrove division of Halfshire hundred in the said county; and the parishes of Hanbury and Stoke Prior, in Bromsgrove division of Halfshire hundred in the said county; and the parish of Church Lench, and that part of the parish of Crowle which is now taxed or assessed in the Bromsgrove division of Halfshire hundred, in the said county, in the Pershore division; and the forest of Chute shall be assessed and pay where the same was assessed to the first aid of four shillings in the pound granted to their late majesties King William and Queen Mary; and that the parish of Upton-upon-Severn in the county of Worcester, formerly taxed and assessed in the lower division of Oswaldslow hundred in the said county, may for the future (if the commissioners think fit) be taxed and assessed in the lower division of Pershore hundred in the said county; and also the profits of the navigation of the rivers Calder and Ayre in the West Riding of the county of York shall be assessed and paid, one moiety thereof at the town of Wakefield, and the other moiety at the town of Leeds, and not elsewhere.

38. And whereas the palace of Somerset House has been usually rated and assessed within the liberty of the duchy of Lancaster in the Strand, but the inhabitants and occupiers of apartments and buildings within and belonging to the said palace have evaded or refused the payment of the said rates, to the prejudice of the proprietors and owners of lands and buildings within the said liberty; now it is hereby enacted and declared, that all and every the inhabitants and occupiers of apartments and buildings within and belonging to the said palace shall be liable to and chargeable with the payment of such rates and assessments as shall be set upon them respectively, in proportion to the rates and assessments that shall be made and assessed upon other the lands and buildings within the said liberty, and that the same powers and remedies shall be made use of for the assessing, levying, and collecting such rates and assessments as are by this act given for the assessing, levying, and collecting the rates and duties thereby directed to be raised.

39. And be it further enacted by the authority aforesaid, that if any action, plaint, suit or information shall be commenced or prosecuted against any person or persons for what he or they do in pursuance or execution of this act in England, Wales, or Berwick-upon-Tweed, such person or persons so sued in any court whatsoever shall and may plead the general issue, not guilty, and upon issue joined may give this act and the special matter in evidence; and if the plaintiff or prosecutor shall become nonsuit, or forbear further prosecution, or suffer a discontinuance, or if a verdict pass against him, the defendants shall recover treble costs, for which they have the like remedy as in cases where costs by law are given to defendants.

40. Provided always, and be it enacted, that in case any lands or houses in any parish, place, or constableness in England, Wales, or Berwick-upon-Tweed shall be unoccupied, and no distress can be found on the same, by reason whereof the said parish, place, or constableness is forced

Skay, Kent; Northmore in Bampton, Charlbury, &c. in Chadlington, Oxon; Leeds in Skyrack, York; Ombersley, Oswaldslow, Worcester; Aldemaston, in Oswaldslow hundred; parishes of Yardley, &c., in Halfshire hundred; Church Lench, in Pershore division; forest of Chute, where the first aid was assessed; Upton, in Pershore hundred; Calder and Ayre, at Wakefield and Leeds.

Inhabitants of apartments, &c. in Somerset House to be assessed in same proportion with those of Lancaster Liberty.

Persons prosecuted in execution of this act may plead the general issue, and recover treble costs.

Where lands, &c. are unoccupied, and no distress found, col-

lectors may
distrain at
any time
after.

to pay and make good the tax assessed upon such lands lying unoccupied, that then it shall and may be lawful at any time after for the collectors, constables, or tithingmen of the said parish, place, or constableness for the time being to enter and distrain upon the lands or houses where there shall be any distresses thereupon to be found, and the distress and distresses (if not redeemed within four days by payment of the tax and charges of the distress) to sell, returning the overplus to the owner or owners of such distress; and the said collector, constable, or tithingman is hereby enjoined to distribute the money raised by the said distress and sale proportionably to the parties who contributed to the tax of the unoccupied lands or houses.

Wood may
be cut down
and sold for
distress;

41. Provided always, and be it enacted, that where any woodlands in England, Wales or Berwick-upon-Tweed shall be assessed, and no distress can be had, that in such case it shall and may be lawful to and for any collector, constable, headborough, or tithingman, by warrant under the hands and seals of two or more of the commissioners of that hundred or division, at seasonable times of the year, to cut and sell to any person or persons so much of the wood growing on the said woodlands so assessed (timber trees excepted) as shall pay the assessment or assessments so behind and unpaid, and the charge incident thereunto; and it shall and may be lawful for the person or persons, and his or their assigns, to whom such wood shall be sold, to fell, cut down, dispose, and carry away the same to his own use, rendering the overplus (if any be) to the owner; any law to the contrary notwithstanding.

timber trees
excepted.

Tithes, tolls,
&c., if assess-
ment not paid
within six
days after
demand, &c.,
may be seized
and sold.

42. Provided always, and be it further enacted, that where any tax or assessment shall be charged or laid on any tithes, such tolls as are chargeable by this act, profits of markets, fairs or fisheries, or any other annual profits, in England, Wales, or Berwick-upon-Tweed, not distrainable, in case the same shall not be paid within six days after such assessment so charged and laid and demanded, that it shall and may be lawful to and for the collector, constable, or other officer thereunto appointed, by warrant under the hands and seals of any two or more of the commissioners authorized by this act, to seize, take, and sell so much of the said tithes, wheresoever they can be found, tolls, or other profits so charged, as shall be sufficient for the levying the said tax or assessment, and all the charges occasioned by such nonpayment thereof, rendering the overplus (if any be) to the owner.

Receiver ge-
neral return-
ing persons
who have
paid the tax
to be in
arrear, to
forfeit treble
damages to
the party
grieved;

43. And for the better preventing such unjust vexations as might be occasioned by such persons as shall be appointed receivers general of any of the sums of money granted by this act, to be raised in England, Wales, or Berwick-upon-Tweed, and to the intent the said receivers general may return a true account into his majesty's Court of Exchequer of any sum or sums of money as shall be received by them, and every of them, their and every of their deputy or deputies, be it enacted by the authority aforesaid, that if any such receiver general shall return or certify unto the said court any sum or sums of money to be in arrear and unpaid, after the same have been received, either by such receiver general or his deputy or deputies, or any of them, or shall cause any person or persons, or places, to be set *insuper* in the said court for any sum or sums of money that have been so received, that then every such receiver general shall be liable to pay to every person or persons that shall be molested, vexed, or damaged by reason of any such unjust certificate, return, or setting *insuper*, treble the damage that shall be thereby occasioned, to be recovered by action of debt, bill, plaint, or information, in which no essoign, protection, or

wager of law shall be allowed, or any more than one imparlance; and shall also forfeit to his majesty, his heirs and successors, double the sum that shall be so unjustly certified or returned or caused to be set *insuper*.

and to his majesty double the sum so returned.

44. And be it further enacted by the authority aforesaid, that the commissioners that shall be within any county, city, or place within the respective limits of England, Wales, or Berwick-upon-Tweed, or the major part of them, shall tax and assess every assessor within their divisions for all and singular the matters and things for which by this act he ought to be taxed and assessed; and all sums assessed upon every the said assessors, and the assessments made and set by the assessors aforesaid, shall be written, estreated, levied, and gathered according to the true intent and meaning of this act.

Commissioners to assess the assessors.

45. Provided also, that no person inhabiting in any city, borough, or town corporate in England, Wales, or Berwick-upon-Tweed shall be compelled to be an assessor or collector of or for any part of the rates and assessments hereby granted in any place or places out of the limits of the said city, borough, or town corporate.

None compelled to be assessors out of the limits of the city, &c. where they dwell. Assessments on foreign ministers' houses to be paid by the landlord.

46. Provided always, and be it enacted, that every rate, tax and assessment which shall be made or imposed by virtue of this act in respect of any house or tenement which an ambassador, resident agent or other public minister of any foreign prince or state now doth or hereafter shall inhabit or occupy, shall be paid by the landlord or owner of the said houses or tenements respectively.

47. And be it further enacted by the authority aforesaid, that in all privileged and other places, being extra-parochial, or not within the constablewicks or precincts of the respective assessors to be appointed by virtue of this act in England, Wales, or Berwick-upon-Tweed, (although in any monthly or other tax they have not been rated heretofore,) and in all parishes where two able and sufficient inhabitants cannot be found, the said commissioners or any two or more of them shall and they are hereby required to nominate and appoint two or more fit persons, living in or near the said privileged or other places as aforesaid, to be assessors for the said places, and to make and return the said assessments in like manner as by this act is appointed in any parish, tithing or place, and also to appoint two or more collectors, who are hereby required to collect and pay the same in manner appointed by this act for the collecting and paying all the aforesaid sums of money chargeable by this act.

In places extra-parochial commissioners to nominate assessors and collectors, &c.

48. Provided always, and be it further enacted by the authority aforesaid, that no commissioner, assessor or collector who shall be employed in the execution of this act in England, Wales or Berwick-upon-Tweed shall be liable, for or by reason of such execution, to any penalty or penalties other than such as by this act are or may be inflicted for or by reason of such execution.

No commissioners, &c. liable to any other penalties than such as are inflicted by this act.

49. Provided always, and be it enacted, that no person shall be capable, in England, Wales or Berwick-upon-Tweed, of acting as a commissioner in the execution of this act, or executing any of the powers therein contained, (unless it be the power hereby given of administering oaths,) until such time as he shall have taken the oaths appointed by two acts of parliament, one made in the first year of the reign of his late majesty King George the First, (intituled "An Act for the further Security of His Majesty's Person and Government, and the Succession of the Crown in the Heirs of the late Princess Sophia, being Protestants, and for extinguishing the Hopes of the pretended Prince of Wales, and his open and secret Abettors,") and the other made in the sixth year of the reign

Commissioners not to act without taking the oaths appointed by act 1 Geo. 1 and 6 Geo. 3.

of his present majesty, (intituled "An Act for altering the Oath of Abjuration and the Assurance, and for amending so much of an Act of the Seventh Year of Her late Majesty Queen Anne, intituled 'An Act for the Improvement of the Union of the Two Kingdoms,' as, after the Time therein limited, requires the Delivery of certain Lists and Copies therein mentioned to Persons indicted of High Treason or Misprision of Treason,") and likewise, if required, an oath specifying in writing the parish, situation, quantity of land, whether freehold or copyhold, of the premises which entitle him to act as a commissioner in the execution of this act; which said oath it shall and may be lawful for any two or more of the commissioners to administer, and they are hereby required to administer the same to any other of the said commissioners.

Commissioners acting before oaths taken to forfeit 200*l*.

50. Provided always, and be it enacted, that if any person hereby appointed a commissioner for any county, city, town or place in England, Wales or Berwick-upon-Tweed shall presume to act as a commissioner in the execution of this act before he shall have taken the oaths which by this act he is required to take, and in manner hereby prescribed, he shall forfeit to his majesty the sum of two hundred pounds.

Officers to pay where employed, &c.

51. Provided also, that every person in England, Wales or Berwick-upon-Tweed, rated or assessed for his office or employment, shall be rated and pay for his said office or employment in the county, city or place where the same shall be exercised, although the revenue or profits arising by such office or employment are payable elsewhere.

Officers in chancery to be assessed in the Rolls Liberty.

52. Provided always, that the Right Honourable the Master of the Rolls, the masters in chancery, six clerks, clerks of the petty bag, examiners, registers, clerks of the inrolments, clerks of the affidavit and subpoena offices, and all other the officers of the Court of Chancery that execute their offices within the Liberty of the Rolls, shall there be assessed for their respective offices, salaries and other profits, and not elsewhere; and the said masters in chancery for the time being, and the said six clerks and registers for the time being, shall, for the better assessing, ordering, levying and collecting the sum of money to be raised within the said liberty, (taking the oaths directed by this act,) be the commissioners for putting in execution and shall put in execution this act within the said liberty, and exercise the powers therein or in any former act or acts of parliament contained; and that all annuities, stipends and pensions payable to any officers in respect of their offices shall be taxed and assessed where such officers are rated and assessed for their offices, and not elsewhere; and that all other pensions, stipends and annuities in England, Wales and Berwick-upon-Tweed, not charged upon lands, shall be charged and assessed in the parishes or places where they are payable; and every person who is or shall be rated in England, Wales or Berwick-upon-Tweed for or in respect of any personal estate to him or her any ways belonging, shall be rated at such place where he or she shall be resident at the time of the execution of this act; and all persons not being householders, nor having a certain place of residence, shall be taxed at the place where they shall be resident at the time of the execution of this act; and if any person who ought to be taxed in England, Wales or Berwick-upon-Tweed, by virtue of this act, for or in respect of his personal estate, shall at the time of his assessment be out of the realm, such person shall be rated therefor in such county, city or place where he was last abiding within this realm.

Annuities where to be rated.

Pensions to be assessed where payable;

Personal estates where persons resident, &c.

Persons not householders, where resident.

Absent persons to be rated where they were last resident.

Goods, &c. to be assessed where they shall be.

53. Provided, that where any person shall have any goods, wares, or merchandizes in any county or counties, riding or ridings, city or cities, division or divisions, district or districts, town or towns, place or places, other than the county, riding, city, division, district, town, or place

where he shall be resident or had his last residence, it shall be lawful, at any time before the twenty-fourth day of August, one thousand seven hundred and ninety-eight, to rate and assess such person for such goods, wares, and merchandizes in any county or counties, riding or ridings, city or cities, division or divisions, district or districts, town or towns, place or places, where the same shall be; and every person who shall be rated and assessed for or in respect of any manors, messuages, lands, or tenements, or other the premises, according to the former clauses of this act, shall be rated and assessed in the places where such manors, messuages, lands and tenements, and other the premises respectively do lie, and not elsewhere (i).

54. Provided always, that if any person or persons, by reason of his, her, or their having several mansion houses or places of residence, or otherwise, shall be doubly charged for any personal estate, offices, or otherwise, by occasion of this act, then, upon certificate made by any two or more of the commissioners for the county, riding, city, or place of his, her, or their last personal residence, under their hands and seals, of the sum or sums charged upon him, her, or them, (which certificate the said commissioners are hereby required to give without delay, fee, or reward,) and upon oath made of such certificate before any justice of the peace of the county or place where the said certificate shall be made, (which oath the said justice of the peace is hereby authorized and required to administer,) then the person or persons so doubly charged shall, for so much as shall be certified, be discharged in every other county, city, or place in England, Wales, or Berwick-upon-Tweed.

Persons doubly rated discharged on certificate.

55. Provided also, that this act shall not extend to the inhabitants of Scotland, Ireland, Jersey, or Guernsey, for assessing any such personal estate which they, or any to their use, have within those places, for or towards the said sum hereby charged upon England, Wales, and Berwick-upon-Tweed as aforesaid; and if any person that ought to be taxed by virtue of this act in England, Wales, or Berwick-upon-Tweed, for or in respect of his personal estate, shall, by changing his place of residence, or by any other fraud or covin, escape from the taxation, and not be taxed, and the same be proved before the commissioners, or any two or more of them, or before one or more justice or justices of the peace of the county where such person dwelleth or resideth, at any time within one year next after such tax made, every person that shall so escape from the taxation and payment shall be charged (upon proof thereof) at treble the value of so much as he should or ought to have been charged at by this act; the said treble value, upon certificate thereof made into the exchequer by the commissioners, justice or justices, before whom such proof shall be made, to be levied on the goods, lands, and hereditaments of such persons.

This act not to extend to personal estates of inhabitants of Scotland, Ireland, Jersey or Guernsey.

Persons avoiding the tax to be charged treble.

56. And, for the better discovery of personal estates intended to be charged by this act, be it further enacted by the authority aforesaid, that every householder in England, Wales, or Berwick-upon-Tweed shall, upon demand of the assessors of the respective parishes or places, give an account of the names and qualities of such persons as shall sojourn or lodge in their respective houses, under the penalty of forfeiting to his majesty the sum of five pounds, to be levied and recovered in such manner as any other penalty in this act mentioned shall and may be levied and recovered.

Householders to give an account of their lodgers on forfeiture of £l.

57. And be it enacted by the authority aforesaid, that all and every person and persons having any share or shares or interest in any fresh

Shares in the New River, Marybone

(i) By 3 & 4 Will. 4, c. 12, the tax on personal estate is repealed.

waterworks, &c., in the fire offices, and lights, and the king's printing house to pay 4s. per pound;

which assessments, and those on all companies of merchants, Bank of England, Post Office, &c. to be paid by the governors or treasurers.

Governors, &c., of the river-waters and waterworks, refusing to pay, the collectors empowered to levy the sum by distress and sale.

King's Bench, Marshalsea prisons, &c. to be assessed in St. George's parish, &c.

stream or running water brought to the north parts of London, commonly called the New River, or in the Thames waterworks, or in Marybone or in Hampstead waterworks, or in any office or stock for insuring of houses in case of fire, or in any lights, or in the stock or stocks for printing of books in or belonging to the house commonly called the King's Printing House, shall pay for the same the sum of four shillings for every twenty shillings of the full yearly value thereof towards the said sum hereby charged upon England, Wales, and Berwick-upon-Tweed; and they, and all companies of merchants in London, and the Bank of England, and all salaries and pensions (taxable in London) arising and payable at the general post office, and excise office, charged by this act, shall be assessed by the commissioners nominated and appointed for the said city, or any two or more of them, for their respective shares and interests aforesaid, and the aforesaid joint stock or stocks, and for such salaries and pensions; and the same shall be paid by the governors or the respective treasurers or receivers of the said river-waters, and waterworks, and of the said offices and stocks respectively, to such person or persons as the said commissioners, or any two or more of them, shall appoint to collect the same, and be deducted at and out of their next dividend; and every person having any salary in respect of any office or employment exercised in the ward of London where the said post office is situated shall be assessed and pay for the same, in the same ward, the said rate of four shillings in the pound towards the said sum by this act charged upon England, Wales, and Berwick-upon-Tweed.

58. Provided always, and it is hereby further enacted by the authority aforesaid, that when and so often as any of the said governors, treasurers, or receivers of the said river-waters, waterworks, offices, or stocks respectively, shall, upon demand to any of them respectively made by the proper collector or collectors, refuse or neglect to pay the respective sum or sums of money whereat all and every the said person and persons having any share or shares or interest in any of the said river-waters, waterworks, offices, or stocks respectively shall be respectively rated and assessed, then and in all and every such case and cases it shall and may be lawful to and for the said collector or collectors, or any of them, and he, they, and every of them is and are hereby authorized and required, to levy the sum so assessed by distress and sale of the goods and chattels jointly belonging to or held in trust for the persons who shall have such shares or interests in respect whereof such assessments shall be demanded and refused as aforesaid, rendering the overplus, if any shall be, (the charges of such distress and sale being first deducted,) to the governor, treasurer, or receiver of the said river-waters, waterworks, offices, or stocks respectively.

59. Provided always, and be it further enacted by the authority aforesaid, that the prison of the King's Bench prison house, lands, gardens, and common side, and all the rents, offices, profits, and perquisites of the marshal and all other officers of the King's Bench prison, and also the prison house, lands, and gardens of the prison of the marshal and of the Marshalsea prison, and all other offices, perquisites, and profits of the Marshalsea court and prison, lying and being in the parish of St. George the Martyr in the borough of Southwark in the county of Surrey, and the judges of the said court, and all counsellors and attorneys practising or having a right to practise in the said Marshalsea court, and all profits and fees accruing to them or any of them respectively, shall be charged and assessed to the assessment in the parish of Saint George aforesaid, and not elsewhere, at and after the rate of four

shillings in the pound; any thing to the contrary in anywise notwithstanding.

60. And be it further enacted by the authority aforesaid, that where any officer or officers belonging to the said prison shall neglect or refuse to pay the sum or sums of money which shall be rated and assessed upon them or any of them by virtue of this act, any two or more of the commissioners appointed by this act for the said county of Surrey shall and may certify, by writing under their hands and seals, such neglect or refusal, and the sum payable by virtue of this act, to the commissioners for executing this act in the county or place where such officer or officers reside; and any two or more of such commissioners are hereby authorized and required, upon receipt of such certificate, by warrant under their hands and seals, to authorize and empower the respective collectors of the parish or place where such officer or officers reside to distrain the goods and chattels of such officer or officers, and the distress or distresses so made to detain and keep for the space of four days, and if such officer or officers do not pay the said sum or sums of money for which such distress shall be made as aforesaid within the space of four days, that then the said goods and chattels so distrained as aforesaid shall and may be appraised and sold by two such honest and sufficient persons as the said commissioners who shall sign the said warrant shall nominate and appoint; and the monies arising thereby shall be paid to the collectors of the said parish of Saint George for and towards satisfaction of the said sum and sums of money; and the surplus (if any be) shall be returned to the owner of the said goods, after the charge of the said distress and sale shall be deducted; but in case no goods or chattels of any such officer or officers can be found sufficient to make good the sum or sums of money so assessed or to be assessed upon him or them as aforesaid, that then it shall and may be lawful for any two or more of the said commissioners, by warrant under their hands and seals to the respective collectors, or such person or persons as they shall think fit, to cause the person or persons of such respective officer or officers of the said prisons, neglecting or refusing to pay as aforesaid, to be apprehended and taken wherever he or they can or may be found, and to be committed to the common gaol where he or they shall happen to be taken, there to remain without bail or mainprize until payment shall be made as aforesaid of the sum or sums of money so charged or assessed upon them as aforesaid, with the charges of such prosecution as aforesaid, to be allowed by the said commissioners, or any two or more of them; any thing in this act contained to the contrary thereof in anywise notwithstanding.

Officers of the Marshalsea or Court of King's Bench refusing to pay, &c. collectors, by warrant from commissioners, may distrain.

If no goods sufficient, officer to be imprisoned.

61. Provided also, that the prison of the Fleet prison house, lands, gardens, and the common side, and all the rents, profits, and perquisites of the office of warden of the Fleet, lying and being in the parish of Saint Bridget alias Bride's, London, shall be charged and assessed to the assessment in the said parish of Saint Bridget alias Bride's, London, and not elsewhere; any thing in this act contained to the contrary thereof in anywise notwithstanding.

Fleet prison to be assessed in St. Bride's parish.

62. And be it further enacted by the authority aforesaid, that the officers of his majesty's dock yard now at Stoke Damarel near Plymouth shall be assessed upon this act, for the salaries and other profits within the town and parish of Plymouth, where the salaries of the old dock yard at Plymouth in the year one thousand six hundred and ninety-three were assessed, and not elsewhere, so as the full proportion which was assessed upon the said town and parish of Plymouth in the said year one thousand six hundred and ninety-three be again assessed thereon by

Officers at Stoke Damarel, near Plymouth, to be assessed within the town of Plymouth.

virtue of this act, and so as the said parish of Stoke Damarel be not charged with a greater proportion, in respect of the said salaries and profits, than they were in the said year one thousand six hundred and ninety-three; any thing hereinbefore contained to the contrary notwithstanding.

Hospital at East Stonehouse to be assessed also within the town of Plymouth.

63. And be it further enacted by the authority aforesaid, that the officers of his majesty's hospital for sick and hurt seamen in the parish of East Stonehouse near Plymouth shall be assessed upon this act, for their salaries and other profits of their places within the town and borough of Plymouth, where the salaries of the said officers in the year one thousand seven hundred and fifty-nine were assessed, and not elsewhere, so as the full proportion which was assessed upon the said town and borough of Plymouth in the year one thousand seven hundred and fifty-nine be again assessed thereon by virtue of this act, and so as the said parish of East Stonehouse be not charged with a greater proportion, in respect of the said salaries and profits, than they were in the said year, any thing herein contained to the contrary thereof notwithstanding.

20*l*. to be paid out of the sum assessed on the said officers to East Stonehouse.

64. Provided always, that out of the sum to be assessed on the officers of the said hospital for sick and hurt seamen there shall be paid to the collectors of the land tax for the parish of East Stonehouse the sum of twenty pounds, to be applied in aid of the assessment to be laid upon the said parish by virtue of this act.

Commissioners, &c. of the stamp office to be assessed in Shire Lane ward.

65. And be it further enacted, that the commissioners, clerks, and other officers from time to time appointed and employed to manage the duties charged upon stamped vellum, parchment, and paper, shall be assessed upon this act, for their salaries and other profits of their places, in Shire Lane ward within the division of Saint Clements Danes and Saint Mary-le-Strand in the liberty of Westminster, where the salaries and other profits of the said commissioners, clerks, and other officers in the year one thousand seven hundred and eighty-five were assessed, and not elsewhere, so as the full proportion which was assessed on the said division of Saint Clement Danes and Saint Mary-le-Strand in the liberty of Westminster in the said year one thousand seven hundred and eighty-five be again assessed thereon by virtue of this act, and so as any other division, district, parish or place to which the said office are or may be removed be not charged with a greater proportion in respect of the said salaries and profits than it was in the said year one thousand seven hundred and eighty-five, any thing herein contained to the contrary thereof notwithstanding: Provided always, that out of the sum to be assessed on the said commissioners, clerks, and other officers of the said duties charged upon stamped vellum, parchment and paper, there shall be paid to the collectors of the land tax for the division, district, parish or place to which the said office are or may be removed, one fourth part thereof, and also the whole of the land tax for all additional commissioners, clerks and other additional officers of the said duties which shall or may have been created since the twenty-fifth day of December in the year of our Lord one thousand seven hundred and eighty-five, or which shall or may be hereafter created, to be applied in aid of the assessment to be laid upon the said division, district, parish or place, by virtue of this act.

A certain portion of such assessment to be paid to the collectors for the district to which the said office may be removed.

Commissioners, &c. of the victualling office to be assessed in the manor of East Smithfield.

66. And be it further enacted, that the commissioners, clerks and other officers from time to time appointed and employed in the office for victualling his majesty's navy shall be assessed upon this act, for their salaries and other profits of their places, in, to or for the manor of East Smithfield in the parish of Saint Botolph without Aldgate, within the Tower division in the county of Middlesex, and not elsewhere, so as the

full proportion which was assessed on the said manor and parish be again assessed thereon by virtue of this act, and so as any other division, district, parish or place to which the said office are or may be removed be not charged with a greater proportion, in respect of the said salaries and profits, or any part thereof, than it was on the twenty-fifth day of December one thousand seven hundred and eighty-five: Provided always, that out of the sums to be assessed on the said commissioners, clerks and other officers there shall be paid to the collectors of the land tax for the division, district, parish or place to which the said office are or may be removed, one fourth part of the sum or sums which may be assessed on all such commissioners, clerks and other officers of the said office as have been created or appointed between the fifteenth day of February in the year of our Lord one thousand six hundred and ninety-two and the twenty-fifth day of December in the year of our Lord one thousand seven hundred and eighty-five, and also the whole of the land tax for all additional commissioners, clerks and other additional officers of the said office which shall or may have been created or appointed since the twenty-fifth day of December one thousand seven hundred and eighty-five, or which shall or may be hereafter created or appointed, to be applied in aid of the assessment to be laid upon the said division, district, parish or place, by virtue of this act.

A certain portion of such assessment to be paid to the collectors for the district to which the said office may be removed.

67. And be it further enacted, that the commissioners, clerks and other officers from time to time appointed and employed to transact and manage the affairs and business of the navy pay office and navy office respectively, shall be assessed upon this act, for their salaries and other profits of their places, in the wards of Broad Street and Tower respectively, and not elsewhere, so as the full proportion which was assessed on the said wards of Broad Street and Tower respectively be continued to be assessed thereon by virtue of this act, and so as any other division, district, parish or place to which the said offices, or either of them, are or may be removed, be not charged with a greater proportion, in respect of the said salaries and profits, or any part thereof, than it was on the twenty-fifth day of December in the year of our Lord one thousand seven hundred and eighty-five: Provided always, that out of the sums to be assessed on the said commissioners, clerks and other officers employed to transact and manage the affairs and business of the navy pay office and navy office aforesaid respectively there shall be paid to the collectors of the land tax for the division, district, parish or place to which the said offices, or either of them, are or may be removed, one fourth part of the sum or sums which may be assessed on all such commissioners, clerks and other officers of the said offices respectively as have been created or appointed between the fifteenth day of February in the year of our Lord one thousand six hundred and ninety-two and the twenty-fifth day of December in the year of our Lord one thousand seven hundred and eighty-five, and also the whole of the land tax for all additional commissioners, clerks and other additional officers of the said offices respectively which shall or may have been created or appointed since the said twenty-fifth day of December one thousand seven hundred and eighty-five, or which shall or may be hereafter created or appointed, to be applied in aid of the assessment to be laid upon the said division, district, parish or place, by virtue of this act.

Commissioners of the navy office, &c. to be assessed in the wards of Broad Street and Tower.

A certain portion of such assessments to be paid to the collectors for the district to which such offices may be removed.

68. [Commissioners, &c. of salt office to be assessed in Saint Martin's parish; a certain portion of such assessment to be paid to the collectors for the district to which such office may be removed.]—*Expired.*

Commissioners of the tax office, &c. to be assessed in the district for offices in Westminster Hall.

A certain portion of such assessments to be paid to the collectors for the district to which such office may be removed.

Waterworks in Southwark to be assessed in Surrey.

Waterworks in Westminster to be assessed there.

Offices, &c. of Whitehall and St. James to be there assessed.

22 Geo. 3, c. 82.

69. And be it further enacted, that the commissioners of the tax office, and such of their officers as are taxable for their respective offices or employments under this act, shall be assessed upon this act in the district for offices in Westminster Hall, within the city and liberty of Westminster, where the salaries and other profits of the said commissioners and other officers in the year one thousand seven hundred and eighty-eight were assessed, and not elsewhere, so as the full proportion which was assessed on the said district for offices in Westminster Hall be continued to be assessed thereon by virtue of this act, and so as any other division, district, parish or place to which the said office has been or may be removed be not charged with a greater proportion, in respect of the said salaries and profits, or any part thereof, than it was in the said year one thousand seven hundred and eighty-eight: Provided always, that out of the sum to be assessed on the said commissioners and their said officers there shall be paid to the collectors of the land tax for the division, district, parish or place to which the said office is or may be removed, one third part thereof, and also the whole of the land tax for all additional commissioners, clerks and other officers of the tax office which shall or may be hereafter appointed and employed, to be applied in aid of the assessment to be laid upon the said division, district, parish or place, by virtue of this act.

70. Provided always, and be it further enacted by the authority aforesaid, that all the waterworks in the borough of Southwark shall be rated and assessed in the said borough of Southwark, and not elsewhere, by the commissioners and assessors of the county of Surrey, and not by the commissioners and assessors of the city of London, and that the said waterworks be assessed according to the clear yearly profits thereof; any thing herein contained to the contrary notwithstanding.

71. Provided always, and be it enacted, that the waterworks in the city and liberty of Westminster shall be rated and assessed by the commissioners and assessors of the city and liberty of Westminster, and not by the commissioners and assessors of the city of London; any thing herein contained to the contrary notwithstanding.

72. Provided always, that all offices and places which were rated and assessed within the palaces of Whitehall and Saint James in and for the years one thousand seven hundred and three and one thousand seven hundred and four, or either of them, (except such as are exempted by this act,) shall be rated and assessed within the said palaces, and in no other place whatsoever.

73. And whereas by an act of parliament made and passed in the twenty-second year of his present Majesty's reign, intituled "An Act for enabling His Majesty to discharge the Debt contracted upon His Civil List Revenues, and for preventing the same from being in arrear for the future, by regulating the Mode of Payments out of the said Revenues, and by suppressing or regulating certain Offices therein mentioned, which are now paid out of the Revenues of the Civil List," the office of paymaster of the pensions, amongst others, is suppressed, abolished and taken away; and it is thereby also enacted, that no pension whatsoever on the civil establishment shall thereafter be paid but at the Exchequer, and in the same manner as those pensions which were then paid and entered at the Exchequer under the head, title and description of pensions, and that those which were transferred thither by the said act shall be subject to no taxes or fees whatsoever, except the taxes and fees to which before the said act they were subject: and whereas the pensions which were before the passing of the said act payable at the office of the paymaster of the

pensions, and to the servants of the late Queen Caroline and the late Princess Dowager of Wales, were nearly one half of the amount of the whole of the pensions which in pursuance of the said act are now payable at the exchequer; be it enacted, that from and after passing this act one half of the amount of the pension list shall be rated, charged and assessed, and continue to be rated, charged and assessed, to the land tax, in the said division of the palaces of Whitehall and St. James, and in no other division, in each year; and the other half of the amount of the pension list shall be rated, charged and assessed, and continue to be rated, charged and assessed, to the land tax, with the offices executed in Westminster Hall, and in no other division or place, in each year, the said offices paying one moiety or half part of the clear monies received on the said half of the amount of the pension list to be rated, charged and assessed by the said offices of the land tax to the parishes of Saint Margaret and Saint John the Evangelist, Westminster, and to no other division or place, in each year.

Where the pension list shall be rated to the land tax.

74. And be it enacted and declared by the authority aforesaid, that the respective persons who have received or collected, or shall receive or collect, the yearly profits of the waterworks within the town of Colchester in the county of Essex for the time being, shall be and are hereby charged and chargeable with the payment of the tax that shall be assessed on the said profits respectively by this act, to be levied in such manner as other aids and assessments in and by this act are directed; and the respective persons so charged as aforesaid, and paying the same, shall be allowed the same on their respective accounts by their respective employers or proprietors for the time being, any thing herein contained to the contrary notwithstanding.

Collectors of the profits of the waterworks at Colchester chargeable.

75. And be it further enacted by the authority aforesaid, that such person or persons as collect and receive the yearly profits of the waterworks within the borough of New Windsor in the county of Berks shall be and are hereby charged and chargeable with the payment of the tax that shall be assessed on the said profits, to be levied in such manner as other aids and assessments in and by this act are directed and appointed.

Collectors for the waterworks in New Windsor chargeable.

76. And it is hereby declared, that in all places where any the patent officers of the several bishops, or any of them, in England and Wales, were assessed and did pay for their respective offices or employments of profit relating to the said bishoprics unto or for the said aid of four shillings in the pound in the year one thousand six hundred and ninety-three, the same respective offices and employments of profit under the present bishops or relating to the said bishoprics, or any of them, and the patent officers therein, shall be assessed and chargeable in the same parishes and places respectively, and none other, towards the sum to be raised by this act to his majesty's use.

Patent officers to bishoprics to pay where assessed in 1693.

77. Provided always, and it is hereby enacted, that the proportion which, at the first general meeting of the commissioners for the county of Middlesex, shall pursuant to this act be laid upon that part of the parish of Saint Andrew, Holborn, which is in the said county, shall be equally raised therein, without being subdivided into two proportions, or making any distinction between that part above the Bars and that part below the Bars; and that in the subdivision of commissioners to act for the several hundreds and divisions in the said county a number of commissioners shall be appointed to act accordingly for all that part of the said parish of Saint Andrew which lies in the said county.

That part of the parish of St. Andrew, Holborn, which lies in the county of Middlesex not to be subdivided.

78. Provided always, and it is hereby enacted, that the parish of Saint George, Hanover Square, within the city and liberty of Westminster, shall,

St. George, Hanover Square, to be

charged with a distinct quota from St. Martin in the Fields.

Debates arising concerning the joint quota, the commissioners who are inhabitants of either parish to withdraw, or to be fined a sum not exceeding 20*l*.

The parishes of St. John, St. Peter and Berchington to be charged in Dover liberty, according to the assessment 4 W. & Mar.

Lands not worth 20*s*. per ann. not chargeable.

Collectors keeping monies in their hands, &c. to forfeit 40*l*.

Receiver-general misapplying the monies to forfeit 500*l*.

in the execution of this act, be chargeable with a distinct sum or quota, separate from that of the parish of Saint Martin in the Fields; and if any controversy shall arise among the commissioners concerning the said quota, and the apportioning thereof out of the joint quota of the said two parishes, the commissioners who are inhabitants of or have any concern or interest in either of the said two parishes shall have no voice, but shall withdraw at the time of the debate of such controversy, until it be determined by the rest of the commissioners; and in default thereof the commissioners then present who do not inhabit nor have any interest or concern in either of the said two parishes shall have power and are hereby required to impose such fine or fines as by them shall be thought fit upon every such commissioner so refusing to withdraw, not exceeding twenty pounds, and to cause the same to be levied and paid as other fines to be imposed by virtue of this act are to be levied and paid.

79. Provided always, and it is hereby enacted by the authority aforesaid, that the parishes of Saint John, Saint Peter, and Berchington in the Isle of Thanet within the liberty of Dover, shall be deemed and taken to be a distinct division within the said liberty, and in execution of this act shall be charged towards making up the whole sum charged on the town of Dover and the liberty thereof, according to the proportion which was assessed on the said parishes by virtue of an act of parliament passed in the fourth year of the reign of their late majesties King William and Queen Mary, (intituled "An Act for granting to their Majesties an Aid of Four Shillings in the Pound for carrying on a vigorous War against France,") and not otherwise; and all commissioners, collectors, head collectors and receivers are hereby required and enjoined to apply themselves with all diligence to the most speedy and effectual execution of the several and respective duties, and to use their utmost endeavours that all estates and other things herein charged may fully and duly pay the rates and assessments according to the directions of this act, and so as his majesty's service herein may not be delayed or hindered through any of their wilful neglect or default.

80. Provided, that no poor person shall be charged with or liable to the pound rate imposed by this act upon lands, tenements or hereditaments in England, Wales or Berwick-upon-Tweed, whose lands, tenements or hereditaments are not of the full yearly value of twenty shillings in the whole.

81. And be it further enacted, that if any collector of any parish or place in England, Wales or Berwick-upon-Tweed shall keep in his hands any part of the money by him collected for any longer time than is by this act directed (other than the allowance made unto him by this act), or shall pay any part thereof to any person or persons other than the receiver-general of such county or place, or to his respective deputy, every such collector shall forfeit for every such offence a sum not exceeding forty pounds nor less than five pounds, to be levied by distress and sale of the goods and chattels of such collector, as is directed by this act in like cases of distress; and in case any receiver-general of any part of England, Wales or Berwick-upon-Tweed, or his deputy, shall pay any part of the monies paid to him or them by any collector by virtue of this act to any person or persons whatsoever other than into the receipt of his majesty's exchequer, and at or within the respective times limited by this act; or in case any such receiver-general of any part of England, Wales or Berwick-upon-Tweed or his deputy, shall pay any part of the said monies by any warrant of the high treasurer or commissioners of the treasury or under treasurer for the time being, or upon any tally of pro or tally of

anticipation, or other way or device whatsoever, whereby to divert or hinder the actual payment thereof into the receipt of the exchequer as aforesaid; then every such receiver-general shall for every such offence of himself or his deputy forfeit the sum of five hundred pounds to him or them that shall sue for the same, in any court of record, by bill, plaint or information, wherein no essoign, protection, or wager of law is to be allowed.

82. And it is hereby further enacted, that the high treasurer, or commissioners of the treasury, or under treasurer, for the time being, or any of them, do not direct any warrant to any of the collectors or receivers general in England, Wales or Berwick-upon-Tweed, or their deputies, for the payment of any part of the monies hereby given to any person or persons other than into the receipt of the exchequer as aforesaid; nor shall they or any of them direct any warrant to the officers of the exchequer for striking any tally of pro or tally of anticipation, nor do any matter or thing whereby to divert the actual payment of the said monies into the receipt of the exchequer; nor shall the officers of the exchequer strike or direct or record the striking of any tally of pro or tally of anticipation upon any of the said monies upon any account or warrant whatsoever; nor shall any teller throw down any bill whereby to charge himself with any of the said monies until he shall have actually received the same.

Commissioners of the treasury, &c. not to divert the payments into the exchequer.

83. Provided also, and be it enacted, that no stay or prosecution upon any command, warrant, motion, order or direction, by non vult ulterius prosequi, shall be had, made, admitted, received or allowed by any court whatsoever, in suit or proceeding, by action of debt, bill, plaint or information, or otherwise, for the recovery of all or any of the pains, penalties or forfeitures upon any person by this act inflicted or therein mentioned, or for or in order to the conviction or disability of any person offending against this act in England, Wales or Berwick-upon-Tweed.

No noli prosequi, &c. in any suit for offences against this act.

84. Provided always, that if any person or persons who shall be charged or assessed by this act to or with a pound rate upon his, her or their manors, lands, tenements, hereditaments, or other the premises, shall, upon complaint made to the commissioners, in such manner and at such times as are herein directed in cases of appeals, make it appear to the said commissioners, or any three (j) or more of them then present for hearing and determining such appeals, by proof upon oath, that such assessment doth exceed the equal pound rate that ought to be charged on him, her or them, in such case, upon every such proof and due examination thereof, the said commissioners, or the major part of them then present as aforesaid, are hereby empowered to abate and lessen the said assessments so much as the same shall exceed the equal pound rate that ought to be charged on him, her or them, and shall cause the money so abated to be reassessed, surcharged and levied in such manner as they, or the major part of them, in their judgments and discretions, shall think most equal, just and reasonable, within the whole hundred, lathe, wapentake or other division where such overcharge or overcharges do happen, although the pound rate of four shillings in the pound be thereby exceeded; or if any particular part or parts of the same, or any person therein, shall appear to them to be undercharged, then the money so abated shall and may be raised upon such particular part or persons so undercharged, so that the whole sum payable to his majesty for such hundred, lathe, wapentake or other division shall be fully and duly answered

Commissioners to abate where lands are overcharged, and to re-assess, &c., or raise it on persons undercharged.

(j) Altered by 9 Geo. 4, c. 38, s. 5, to two.

and paid, without being diminished by reason of such particular abatement; any thing herein contained to the contrary notwithstanding.

Receiver
general an-
swerable for
deputies.

85. And be it further enacted by the authority aforesaid, that the receiver-general of each county or district in England, Wales or Berwick-upon-Tweed shall nominate, constitute and appoint fit and proper persons (for whom he shall be answerable) to be his deputy or deputies, to receive from the said sub-collectors all and every the rates, duties and assessments by them respectively collected and received; and the same receivers-general are hereby required to nominate and appoint so many of such deputies in their respective counties, that no sub-collector may be obliged to travel above the space of ten miles from his usual place of abode for the payment of the said monies that shall be by him collected or received; and if any such receiver-general shall refuse or neglect to nominate and appoint such deputies in manner as aforesaid, or shall wilfully neglect to attend, by himself or deputy, at the time or place by him appointed for his respective receipts, such receiver-general shall for every such offence forfeit the sum of one hundred pounds, the one moiety to his majesty, his heirs and successors, and the other moiety to him or them that shall sue for the same, by action of debt, bill, plaint or information, in any of his majesty's courts of record at Westminster, in which action or suit no essoin, protection, privilege or wager of law shall be allowed.

Sub-col-
lectors not to
travel above
ten miles,
&c.

Receivers not
nominating
deputies, &c.
to forfeit
100*l*.

Commission-
ers for the
county at
large may
act for any
city, &c.

86. Provided nevertheless, that in case there shall not be a sufficient number of commissioners for any city, borough, cinque port, town or place in England, Wales or Berwick-upon-Tweed, (for which by this act commissioners are particularly appointed,) capable of acting according to the qualifications required by this act to put this act in execution, that in every such case any of the said commissioners appointed for the county at large within which such city, borough, town, cinque port or place doth stand, or which is next adjoining thereto, may act as commissioners in the execution of this act within such city, borough, town, cinque port or place.

Mayors,
bailiffs, &c.
may act as
commission-
ers for the
towns where-
in they in-
habit.

87. And whereas some doubts may arise whether mayors, bailiffs or other chief magistrates of cities, boroughs, towns corporate or cinque ports for which commissioners are specially appointed by virtue of this act, can act as commissioners for executing this act in the said cities, boroughs, towns corporate and cinque ports; be it further enacted by the authority aforesaid, that all mayors, bailiffs and other chief magistrates who are appointed commissioners (k) for executing this act shall and have power to act as commissioners for executing this act within and for any city, borough, town corporate or cinque port wherein they inhabit at the time of executing this act, as well where commissioners are specially appointed by this act as where they are not.

Members of
parliament to
be taxed at
their man-
sion houses.

88. And whereas several members of parliament, by reason of their attendance in parliament, have, by the assessors of London, Westminster and Middlesex, and the suburbs of the same, been taxed for their personal estates, and have been put to unreasonable charge and vexation; be it further enacted by the authority aforesaid, that the several members of parliament who at the execution of this act during this session of parliament shall abide within the said cities of London and Westminster, and the suburbs of the same, or within the county of Middlesex, shall, for or in respect of their ready money or debts, or any other tax which may be

(k) By 38 Geo. 3. c. 48, commissioners acting for cities, boroughs, &c. are required to be possessed of freehold, copyhold or leasehold lands, &c. of the clear yearly value of 40*l*., or of personal estate to the amount of 1000*l*.

laid on their persons or personal estate during this session of parliament, be assessed only in the places where such members have their mansion houses, or other places where they most usually reside during the intervals of parliament; and in case any assessor or commissioner shall assess or cause to be assessed any member of parliament contrary to the provision hereby made, he or they shall forfeit to the party grieved the sum of forty pounds, to be recovered by action of debt or upon the case, together with full costs of suit; any thing herein contained to the contrary notwithstanding (*l*).

89. Provided also, and be it enacted by the authority aforesaid, that the first general meeting of the commissioners for the west riding of the county of York shall be held at the town of Pontefract, and the first general meeting of the commissioners for the north riding of the county of York shall be held at the town of Thirsk, and the first general meeting of the commissioners for the east riding of the county of York shall be held at the town of Beverley; any thing in this act before mentioned or any former custom to the contrary notwithstanding.

First meeting for the west riding of Yorkshire, at Pontefract; north riding, at Thirsk; east riding, at Beverley.

90. Provided also, and be it enacted by the authority aforesaid, that no person shall be capable of acting as a commissioner in the execution of this act, or any of the powers therein contained, in or for any county at large within England, the dominion of Wales (the counties of Merioneth, Cardigan, Carmarthen, Glamorgan, Montgomery, Pembroke, Radnor and Monmouth excepted), or in or for any of the ridings of the county of York, unless such person be seised or possessed in the same county or riding of lands, tenements or hereditaments of the value of one hundred pounds per annum or more of his own estate, being freehold, copyhold or leasehold, over and above all ground rents, incumbrances and other reservations payable out of or in respect of such leasehold estates, which were taxed and did pay by virtue of an act passed in the thirty-seventh year of his majesty's reign (intituled "An Act for granting an Aid to his Majesty by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-seven") (*m*).

No commissioner capable to act in any county at large unless rated at 100*l*. per annum (Merioneth, Cardigan, &c. excepted).

91. Provided nevertheless, that any person appointed a commissioner in and for the county of Anglesea or Carnarvon shall be capable of acting as a commissioner in the execution of this act in or for the same counties, or either of them, being himself or his tenants or trustees taxed for the value of sixty pounds per annum or more of his own estate, by virtue of the said act of the thirty-seventh year of his majesty's reign.

Commissioners for Anglesea, &c. to act if taxed at 60*l*. per annum.

92. Provided nevertheless, and it is also hereby enacted, that no person who is hereby appointed to be a commissioner for executing this act in any part of England, Wales or Berwick-upon-Tweed shall be disabled from acting as a commissioner within or for any city, borough, cinque port or town corporate only, for which he is particularly nominated and appointed a commissioner, and whereof he shall be an inhabitant at the time of the execution of this act, nor from acting as a commissioner within any of the inns of court or inns of chancery, or liberty of the Rolls; and that no attorney or solicitor, or person practising as such, who shall not be seised or possessed of lands, tenements or hereditaments, being freehold, copyhold or leasehold, over and above all ground rents, incumbrances and

Commissioners may act for any city, being inhabitants, or for inns of court, &c.

Attornies, &c. not to be commissioners without possessing 100*l*. per annum.

(*l*) By 3 & 4 Will. 4, c. 12, the duties on personal estate are repealed.

(*m*) By 38 Geo. 3, c. 48, this section is repealed, and it is declared that one moiety only of the estate, required as qualification under this section, need be situate within the county, riding, &c.; and persons, being heirs apparent to such estates of the value of 300*l*. per annum, are declared qualified.

other reservations payable out of or in respect of such leasehold estates, of the value of one hundred pounds per annum or more of his own estate, in the same county or riding, city, borough, town corporate, cinque port or place for which he shall be named a commissioner, or within the county at large within which such city, borough, town corporate, cinque port or place for which he shall be named a commissioner doth stand, or which is next adjoining thereto, and which were taxed or did pay by virtue of an act made and passed in the thirty-seventh year of his majesty's reign (intituled "An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-seven"), or any receiver-general or any collector of any aid granted to his majesty, shall be capable of acting as a commissioner in the execution of this present act in England, Wales or Berwick-upon-Tweed; any thing herein contained to the contrary notwithstanding.

No commissioner of the city of London or liberty of St. Martin-le-Grand to act unless rated at 20*l.* per annum of his own estate, &c.

93. Provided also, and be it enacted by the authority aforesaid, that no person shall be capable of acting as a commissioner in the execution of this act, or any of the powers herein contained, within the city of London and liberty of Saint Martin-le-Grand, unless such person be seised and possessed of lands, tenements or hereditaments, being freehold, copyhold or leasehold, over and above all ground rents, incumbrances and other reservations payable out of or in respect of such leasehold estates, which were taxed or did pay in the said city or liberty for the value of twenty pounds per annum or more of his own estate, or unless such person was taxed and did pay in the said city or liberty for the value of one hundred and fifty pounds personal estate or more, by virtue of an act made and passed in the thirty-seventh year of his majesty's reign (intituled "An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-seven").

No commissioner of the city, &c. of Westminster to act unless rated at 50*l.* per annum of his own estate.

94. Provided also, and be it enacted by the authority aforesaid, that no person shall be capable of acting as a commissioner in the execution of this act, or any of the powers herein contained, within the city and liberty of Westminster, unless such person be seised and possessed of lands, tenements or hereditaments, being freehold, copyhold or leasehold, over and above all ground rents, incumbrances or other reservations payable out of or in respect of such leasehold estates, which were taxed or did pay in the said city or liberty for the value of fifty pounds per annum or more of his own estate, by virtue of an act made and passed in the thirty-sixth year of his majesty's reign (intituled "An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-six").

Qualification required of the master of the household, &c.

95. And whereas doubts have arisen as to the qualification by law required of the master of his majesty's household, the first clerk of the household, the clerk of the kitchen, and several officers, who by virtue of their offices have heretofore acted or may hereafter act as commissioners for putting into execution so much of several acts of parliament for granting an aid to his majesty by a land tax as relates to the assessment on the palaces of Whitehall and Saint James; be it enacted, that no other qualification shall be required of any such officers who shall act as commissioners by virtue of their offices or places than the possession of such respective offices or places; and that no such officer shall be subject or liable to any penalty inflicted by any such acts for having heretofore acted without being possessed of any other qualifications, which might have been required by any such acts respectively, than such office or place.

96. And it is hereby further enacted, that if any person intended by this act to be disabled for any the causes aforesaid shall nevertheless presume to act as a commissioner in the execution of this act, or any the powers therein contained, every such person for every such offence shall forfeit the sum of fifty pounds to any person or persons who will inform or sue for the same, to be recovered in any of his majesty's courts of record by action of debt or on the case, bill, suit or information, wherein no essoign, protection, wager of law, or more than one imparlance, shall be allowed.

Persons disabled, presuming to act, to forfeit 50*l*.

97. And be it enacted by the authority aforesaid, that the respective persons who have received or collected, or shall receive or collect, the yearly profits of the new waterworks within the city and county of Exon for the time being, shall be and are hereby charged and chargeable with the payment of the tax that shall be assessed on the said profits respectively by this act, to be levied in such manner as other aids and assessments in and by this act are directed; and the respective persons so charged as aforesaid, and paying the same, shall be allowed the same on their respective accounts by their respective employers or proprietors for the time being; any thing herein contained to the contrary notwithstanding.

Collectors of the new waterworks in Exon chargeable.

98. [Her majesty the queen not chargeable.]—*Expired*.

99. [Nor his Royal Highness the Prince of Wales, nor the Dukes of York, Clarence or Gloucester.]—*Expired*.

100. Provided always, and be it enacted by the authority aforesaid, that this act, or any of the several clauses therein contained, shall not extend to charge the pensions of any superannuated commission or warrant sea officers, or the pensions of widows of sea officers slain in the service of the crown, or the pensions of officers for their services or sufferings in his majesty's navy, or of the pensions of the widows or children of officers of his majesty's navy granted to them for the merits of their husbands or parents respectively, or the revenue of the most noble order of the garter, or the pensions of the poor knights of Windsor, payable out of the exchequer only; but that the same shall not extend to lessen the sum provided by this act.

Superannuated sea officers, pensions of widows of sea officers, &c. not to pay, nor poor knights of Windsor.

101. Provided also, and be it enacted by the authority aforesaid, that in all cases where provision is made in any act or acts of parliament for the payment of any sum or sums without deduction, the same shall not be charged or chargeable with the above-mentioned duty or payment of four shillings out of every twenty shillings by the year; but such sum or sums of money shall be free and clear from all taxes, impositions and other charges whatsoever.

Sums payable without deduction not liable to the tax.

102. And whereas the rents and revenues belonging to the residentiaries of the cathedral churches in England and Wales are chargeable to the land tax granted by this present act, and in some cases the overplus of the said rents and revenues above such tax, repairs and other charges is to go in shares for the maintenance of the said residentiaries, which shares are diminished by the said land tax; it is provided and enacted, that in such cases the said residentiaries shall not by this act, or any of the clauses therein contained, be further chargeable as enjoying offices of profit out of the said rents and revenues, any thing herein contained to the contrary notwithstanding.

Residentiaries in what cases not chargeable.

103. Provided that this act, or any of the several clauses therein contained, shall not extend to charge a certain pension of one hundred pounds per annum granted by the late King Charles the Second to the poor clergy of the Isle of Man.

The 100*l*. per annum to the poor clergy of the Isle of Man not chargeable;

nor pages of
honour.

Receiver-
general to
give notice of
failures in
payment of
the taxes.

Commission-
ers for Lin-
coln may act
within Lin-
coln close;
and for the
county, in
St. Martin
Stamford
Baron.

Auditor to
keep a re-
gister, &c.

Deputies to
pay for prin-
cipals, and on
non-payment
liable to dis-
tress.

Receiver-
general to
give a list of

104. Provided always, that nothing in this act contained shall extend or be construed to extend to lay any charge or duty upon the pensions or salaries of his majesty's pages of honour.

105. Provided always, and it is hereby enacted, that in case there hath been or shall be any failure of raising or paying the several sums of money charged upon any county, city, riding or place by this or any former acts for granting an aid to his late majesty King William the Third, or her late majesty Queen Anne, or his late majesty King George the First, or his late majesty King George the Second, or his present majesty, by a land tax, the receiver-general of such county, city, riding, division or place respectively of such tax or assessment, or the receiver-general to be appointed in pursuance of this act of the same county, riding, division, city or place, shall certify under his hand to the barons of the Court of Exchequer the particular city, town, parish or place where such failure of payment hath happened, together with the names of the assessors and collectors, and the several other persons belonging to the said city, town, parish or place charged with the said tax; which said city, town, parish or place, or any person or persons charged with the said tax within such city, town, parish or place, shall be liable to process for such neglect in raising and paying the same according to the directions of the said act.

106. Provided always, that the commissioners appointed for the county of the city of Lincoln may act as commissioners in the execution of this act, or any the powers therein contained, within the bail and close of Lincoln; any thing in this act to the contrary notwithstanding.

107. Provided always, that the commissioners for the county of Lincoln may act as commissioners in the execution of this act, or any the powers therein contained, within the parish of Saint Martin Stamford Baron, in the county of Northampton, as usually; any thing in this act contained to the contrary notwithstanding.

108. Provided always, and be it further enacted by the authority aforesaid, that there shall be provided and kept in his majesty's exchequer (that is to say) in the office of the auditor of the receipt, one book of register, in which all the money that shall be paid into the exchequer for the pound rates and duties hereby granted shall be entered and registered apart and distinct from all other monies paid and payable to his majesty.

109. And whereas divers offices and employments of profit chargeable by this act are executed by deputy, and the principal officers living in places remote from the division, parish or place where such offices or employments are taxable, the rates and assessments for such particular offices and employments cannot be recovered without great charge and difficulty; be it therefore enacted by the authority aforesaid, that where any office or employment of profit chargeable by this act is or shall be executed by deputy, such deputy shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment; and in case of refusal or non-payment thereof such deputy shall be liable to such distress as by this act is prescribed against any person having and enjoying any office or employment of profit, and to all other remedies and penalties therein respectively contained; and that there shall be the like remedies and penalties for the recovering the monies assessed upon any such office or employment of profit to the land tax for the year one thousand seven hundred and six, and for any subsequent year not yet satisfied, in all cases where the accounts of those years, or any of them, are not otherwise cleared in the exchequer.

110. And it is hereby enacted by the authority aforesaid, that at every time and place appointed by the commissioners for the collectors to pay

in the monies by virtue of this act to be paid to the receiver-general or his deputy for any county, city, riding, town or place in England, Wales or Berwick-upon-Tweed, the said receiver-general or his deputy, under his hand, shall deliver a list or certificate, fairly written, to such person as the said commissioners, or any three or more of them, shall under their hands authorize and appoint to attend then and there for that purpose, containing the several and respective sums of money then and there or before that time paid by the respective collectors for each town or place in that hundred or division; and in case there shall be any refusal or neglect in delivering such list or certificate as aforesaid, such receiver-general or his deputy, so refusing or neglecting, shall forfeit any sum of money not exceeding twenty pounds, to be imposed by any three or more of the said commissioners, and to be ordered, levied and answered in the receipt of his majesty's exchequer, in such manner as by this act is directed touching the fines imposed on assessors and collectors as aforesaid (n).

money received by him at the time and place appointed.

On refusal, to forfeit any sum not exceeding 20*l*.

111. And be it enacted and declared by the authority aforesaid, that where any person or persons who, in pursuance of any former act for granting an aid to her late majesty Queen Anne, or his late majesty King George the First, or his late majesty King George the Second, or his present majesty, by a land tax, have seized or distrained, or in pursuance of this act shall seize or distrain the goods or chattels of any collector, his heirs, executors or administrators, on non-payment of any sum or sums of money which such collector, his heirs, executors or administrators, was or shall be obliged to pay by virtue of this or any former act, it shall and may be lawful to and for such person or persons making such distress, out of the money arising by the sale of such goods and chattels (such sum and sums of money for which distress shall or may be made being first thereout satisfied and paid) to keep in his or their hands, to and for his and their own use, so much money as the commissioners, or any two or more of them (who ordered or shall order such distress), shall in their discretion judge reasonable for making such distress, as also for the charges in keeping thereof or otherwise relating thereto, rendering the overplus (if any be) to the owner.

Collectors may keep so much money for making distress as any two commissioners judge reasonable.

112. And whereas some receivers of former land taxes have neglected or delayed the passing of their accounts in the exchequer in due time, and have, after several years elapsed, set insuper some counties, divisions or places, for monies which were there raised, and for the answering whereof due proof might have been made in case such receivers had accounted sooner, whereby several counties, divisions and places have been put to unreasonable charge and vexation; it is therefore hereby provided, declared and enacted by the authority aforesaid, that no receiver whatsoever of any monies granted by this act to be raised in England, Wales or the town of Berwick-upon-Tweed, or any heirs, executors or administrators of such receiver, shall, in any accounts of the monies wherewith such receiver shall be chargeable, unless such account be declared and passed in the exchequer within two years at the farthest after the twenty-fourth day of March, one thousand seven hundred and ninety-eight, be allowed or admitted to set insuper or charge any county, division or place in England, Wales or the town of Berwick-upon-Tweed, for any monies granted by this act which shall be in arrear and unpaid, but that the same shall remain a debt upon every such receiver, to be answered by him and his

No receiver to return an answer upon any county, &c. after three years for monies in arrear;

but the same to be a debt on him and his securities.

(n) Receivers-general, except for the London District, are now discontinued. See p. 13, *ante*.

securities, his and their heirs, executors or administrators, lands, tenements, goods and chattels respectively; any thing herein contained to the contrary notwithstanding (o).

Sheriffs on writs of distringas to return issues after the rate of 5*l.* per cent. of the sums set insuper;

113. And whereas the usual and proper method of compelling the payment of sums set insuper is by process of distringas: and whereas divers sheriffs or their under-sheriffs, or other officers who have had the execution of such process, favouring inhabitants or collectors, have returned issues upon the writs to them directed so small and inconsiderable that in many instances such method of proceeding hath been found insufficient to compel the payment of arrears, whereby great loss hath happened to the public, and further losses may hereafter happen by the like proceedings unless some remedy be provided; for the prevention thereof, be it enacted by the authority aforesaid, that upon every such writ of distringas hereafter to be issued upon any such insuper the sheriff or other officer to whom the same shall be directed shall return issues after the rate of five pounds at least for every hundred pounds of the sums set insuper, which issues so returned shall be forthwith drawn down into the great roll of the pipe; and process, according to the course of the exchequer, shall issue for levying the same, at the first general issuing of process, for his majesty, his heirs and successors, out of and under the seal of the said exchequer, unless the lord treasurer, or commissioners of the treasury, or chancellor of the exchequer, or the barons of the exchequer, or any two of them, shall, upon just cause, think fit to order the drawing down such issues into the pipe or the issuing such process to be respited till a further day.

and process to issue thereupon, &c.

Waterworks in Shrewsbury chargeable.

114. And be it enacted by the authority aforesaid, that the respective persons who have received or collected, or shall receive or collect, the yearly profits of the waterworks within the town of Shrewsbury, shall be and are hereby charged and chargeable with the payment of the tax that shall be assessed on the said profits by this act, to be levied in such manner as other aids and assessments in and by this act are directed; and the respective persons so charged as aforesaid, and paying the same, shall be allowed the same in their accounts by the proprietors thereof for the time being; any thing herein contained to the contrary notwithstanding.

What parishes and places shall have the benefit of overplus sums discharged.

115. And whereas by and in pursuance of certain clauses which are contained in the several acts of parliament for laud taxes which passed in the reigns of their late majesties Queen Anne, King George the First, King George the Second, and in the first, second, third, fourth, fifth, sixth, seventh, eighth, ninth, tenth, eleventh, twelfth, thirteenth, fourteenth, fifteenth, sixteenth, seventeenth, eighteenth, nineteenth, twentieth, twenty-first, twenty-second, twenty-third, twenty-fourth, twenty-fifth, twenty-sixth, twenty-seventh, twenty-eighth, twenty-ninth, thirtieth, thirty-first, thirty-second, thirty-third, thirty-fourth, thirty-fifth and thirty-sixth years of his present majesty's reign, several parishes and places have been discharged, by the barons of the exchequer, of certain overplus sums wherewith they were respectively overburdened, by reason of double taxes formerly charged upon them; and the like overplus sums are not comprehended in the proportions by this act charged upon the counties, cities or other places wherein the said parishes or places formerly overburdened as aforesaid were situate; it is hereby declared and enacted, that the case so given shall accrue only to the respective parishes or places formerly overburdened as aforesaid, and shall not be construed or taken to lessen, abate

(o) Receivers-general, except for the London District, are now discontinued. See p. 13, *ante*.

or discharge any of the sums or proportions to be raised in any other city, borough, parish, town or place whatsoever.

116. And whereas the sums that were assessed by virtue of an act for the former aid of four shillings in the pound, which was made and passed in the fourth year of the reign of their late majesties King William and Queen Mary, do not only govern the proportions set upon every county, city, riding, town or other place hereby charged with a certain sum in this act set down and expressed, but are also to regulate the proportions thereof in every hundred and division respectively, towards the said sum of one million nine hundred eighty-nine thousand six hundred seventy-three pounds seven shillings and tenpence farthing: and whereas, towards the assessments which were made by virtue of the said act of the fourth year of their said late majesties' reign, several lands, tenements, rents, or other hereditaments of persons refusing or neglecting to take the oaths therein contained were assessed to pay double the rates therein expressed; and whereas it is not hereby intended to impose or assess any such double rates upon any person or persons whomsoever towards the said sum of one million nine hundred eighty-nine thousand six hundred seventy-three pounds seven shillings and tenpence farthing, by reason whereof some parishes, townships or other places may be overburdened or charged with more than four shillings in the pound (reckoning by the rack rent and utmost improved value of their estates) if a suitable remedy be not provided; be it therefore enacted by the authority aforesaid, that where the lands, tenements, rents or hereditaments of a whole parish, town or place which shall have a proportion to raise in pursuance of this act shall be charged with more than four shillings in the pound upon the yearly value thereof (reckoning by the rack rents and the highest improvements made of such lands, tenements or hereditaments) towards the said sum of one million nine hundred eighty-nine thousand six hundred seventy-three pounds seven shillings and tenpence farthing by this act granted, because the estates of persons formerly doubly taxed as aforesaid are hereby made liable only to a single assessment, in all and every such case and cases it shall and may be lawful to and for the commissioners of the hundred, lathe, wapentake, rape, ward, or any other division in which such parish, town or place doth lie, or any two or more of them, and in like manner to and for the commissioners of any city, borough, port or town for which commissioners are by this act appointed, or any two or more of them, upon complaint thereof to them made for or on behalf of the owners or occupiers of the lands, tenements, rents and hereditaments in any such city, borough, port, parish, town or place respectively, to examine into the matter of such complaint, and if they are satisfied of the truth thereof the said commissioners, or any two or more of them, are hereby required and empowered, at any time before the twenty-ninth day of September, one thousand seven hundred and ninety-eight, and not afterwards, to certify to the barons of his majesty's court of exchequer for the time being the names of such persons formerly doubly taxed as aforesaid, and how much their double tax did amount to, and how much the sum charged by virtue of this act upon the lands, tenements, rents or hereditaments in such city, borough, port, parish, town or place, by occasion of their lands being now liable to a single assessment as aforesaid, doth exceed four shillings in the pound of the full and true yearly value thereof; and the said barons of the exchequer, or any two or more of them, are hereby authorized and required to inquire and inform themselves, by the oaths of two credible witnesses at least, concerning the truth of the said certificates; and in all cases where they shall be satisfied therein, the said barons, or any two or

Preamble, reciting that lands formerly liable to a double assessment are now possessed by Protestants, &c.

Where any parish, &c. in consequence thereof shall be rated at more than 4s. in the pound, commissioners, on complaint, to examine into the truth thereof, and to certify the same to the barons of the exchequer before 29th September, 1798,

who are to discharge the overplus before the last day of November, 1798.

more of them, have hereby power, by their discretions, at any time before the last day of November, one thousand seven hundred and ninety-eight, to discharge or cause to be discharged the overplus, or so much of the sum by this act charged or chargeable upon such city, borough, town, parish or place, towards the said sum of one million nine hundred eighty-nine thousand six hundred seventy-three pounds seven shillings and tenpence farthing, as shall, by the occasions aforesaid, exceed the rate of four shillings in the pound; and the said overplus shall or may be discharged upon the duplicates to be returned for such city, borough, town, port, parish or place respectively, and shall be allowed upon the account of the respective receivers-general; and the inhabitants of every such city, borough, port, parish, town or place shall be acquitted against his majesty, his heirs and successors, for and touching the payment of such overplus monies so discharged or ordered to be discharged by the barons of the exchequer, or any two or more of them, as aforesaid, any thing herein contained to the contrary notwithstanding; and that such parish, town, port or place so discharged by the barons, and no others, shall have the benefit of the sums so discharged by this act; and no other officer or deputy or clerk whatsoever shall take any fee, reward or gratuity for or upon account of such discharge; which said respective certificate or certificates, or a true copy or copies thereof, whereby the said parish or parishes, place or places, have been discharged by the said barons of the exchequer of such overplus sums, shall be produced, by the persons claiming the benefit thereof, to the commissioners of the land tax at their next general meeting to ascertain the proportion on each division, after such certificate or certificates have been obtained (*p*).

Certificates of the sums discharged to be produced to the commissioners at their next meeting.

117. [Commissioners may summon collectors who have converted land tax monies to their own use.]—*Expired*.

118. [The payments made according to the commissioners' warrants, &c. shall be discharges to the collectors.]—*Expired*.

119. [Collectors not paying may be imprisoned, and their estates seized and sold.]—*Expired*.

120. [Arrears of former land taxes to be levied by the present commissioners.]—*Expired*.

No receiver-general, or his agents, may sue the hundred for a robbery, unless the persons carrying the money be three in company.

121. And be it further enacted by the authority aforesaid, that no receiver-general of any of the taxes by this act granted, or any of his agent or agents, servant or servants, by him employed for the carrying any of the monies to be received for or on account of the said taxes, shall maintain any action or actions against any hundred or hundreds in that part of Great Britain called England, for or upon account of his or their being robbed on the king's highway of any of the said monies, unless the person or persons carrying such monies shall at the time of such robbery be together in company and be in number three at the least, to attest the truth of his or their being so robbed; any law, statute or provision to the contrary thereof in anywise notwithstanding.

Tolls or duties on turnpikes not chargeable by this or any former act.

122. And whereas, by virtue of several acts of parliament specially made or to be made for the better repairing of certain public roads, turnpikes have been or may be set up, and tolls or duties taken for repairing the said roads; it is hereby provided and declared by the authority aforesaid, that such tolls and duties are not and shall not be liable to be rated or taxed towards the aid granted by this act, or towards any aid

(*p*) By stat. 1 & 2 Will. 4, c. 21, the powers and remedies provided by this section are extended. See also, as to relief given to parties assessed for the same tax in two or more places, 1 & 2 Vict. c. 58.

granted by any former act for a land tax; and that the several officers and persons employed or to be employed in collecting such tolls and repairing such roads shall not be liable to be taxed or rated in any manner whatsoever by reason of their said offices or employments, or any salary arising thereby; this act or any other law or statute to the contrary notwithstanding.

123. [Commissioners may, before Sept. 29, 1798, summon assessors who have not charged their estates since May 6, 1717, and examine them upon oath, and award satisfaction, to be levied upon the persons omitted, &c. and paid to the collectors.]—*Expired.*

124. Provided always, and be it further enacted by the authority aforesaid, that the sum appointed by this act to be raised by the town of Cambridge shall be raised and levied by rating all manors, messuages, lands and tenements, woods, underwoods, coppices, fishings, locks, wears and sluices upon the river Cam alias Grant, tithes, tolls, markets, fairs, booths, stalls and standings in such fairs and markets, and the rents and profits of the same, and all other hereditaments, of what nature or kind soever they be, situate, lying and being, happening or arising, in the said town, or within the bounds, limits and precincts thereof, and also all estates in goods, wares, merchandizes and other chattels and personal estates whatsoever belonging to the said town, or any of the members of the same, except only such personal estate as in this act before is excepted.

Assessments on the town of Cambridge to be raised on manors, &c., and on fishings, &c. on the river Cam.

125. And whereas fairs are usually held for some short time in the year only, by means whereof it may be impossible to levy the proportions to be assessed by virtue of this act on the fairs to be held within the said town or limits thereof by such quarterly payments as by this act is directed to be done in other cases; be it further enacted by the authority aforesaid, that the collectors to be appointed by virtue of this act for levying and collecting the said rates and taxes shall demand the entire sum which shall be assessed for the whole year on such fairs, and the booths, stalls and standings in the same, from the parties themselves who shall set to sale any goods or merchandizes in the said fairs, booths, stalls or standings, or otherwise occupy the same, if they can be found, or else upon the premises charged with such assessments, at any time within seven days after the first proclaiming of such fair or fairs, and in default of payment thereof shall levy the sum assessed by distress and sale of all the goods and chattels that shall be found in the said booths, stalls or standings, in such manner as is herein directed to be done in other cases.

On whom and when yearly assessments on fairs, &c. may be collected.

Distress on default of payment, how to be levied.

126. And it is hereby enacted and declared, that the said collectors shall have all such powers of making such distress as is hereby given to collectors in other cases; and the several and respective tenants of all such booths, stalls and standings which shall be rated by virtue of this act are hereby required and authorized to pay such sum or sums of money as shall be rated thereon, and to deduct the same out of the rent payable for such booths to their respective landlords.

Tenants of booths, &c. to pay the rates, and deduct them out of their rents.

127. Provided always, and be it further enacted by the authority aforesaid, that any part of this act may be altered, varied or repealed by any act or acts to be made in this present session of parliament.

Any part of this act liable to be repealed, &c. 47,954*l.* 1*s.* 2*d.* to be raised in Scotland by an eight months' cess

128. And be it further enacted by the authority aforesaid, that the sum of forty-seven thousand nine hundred fifty-four pounds one shilling and twopence by this act granted shall be raised and levied in that part of Great Britain called Scotland, by an eight months' cess of five thousand nine hundred ninety-four pounds five shillings and one penny

of 5,000*l.*
5*s.* 1*½d.* per
mens^m.

three farthings of lawful money of Great Britain for every month; the said cess to be raised out of the land rent of Scotland according to the monthly proportions, within the respective shires, stewartries, cities and boroughs hereinafter expressed; (that is to say,)

Within the sheriffdom of Edinburgh, the monthly sum of two hundred sixty-four pounds thirteen shillings and three-pence, of lawful money of Great Britain.

Within the sheriffdom of Haddington, the monthly sum of two hundred thirty-one pounds six shillings and three-pence three farthings, of like money.

Within the sheriffdom of Berwick, the monthly sum of two hundred thirty-three pounds seventeen shillings and five-pence halfpenny, of like money.

Within the sheriffdom of Roxburgh, the monthly sum of three hundred and six pounds ten shillings and five-pence farthing, of like money.

Within the sheriffdom of Selkirk, the monthly sum of seventy-five pounds three shillings and ten-pence farthing, of like money.

Within the sheriffdom of Peebles, the monthly sum of eighty-six pounds thirteen shillings and two-pence three farthings, of like money.

Within the sheriffdom of Lanerk, the monthly sum of two hundred fifty-seven pounds and seven-pence halfpenny, of like money.

Within the sheriffdom of Dumfries, the monthly sum of two hundred twenty-five pounds ten shillings and nine-pence farthing, of like money.

Within the sheriffdom of Wigtown, the monthly sum of eighty-three pounds ten shillings and seven-pence three farthings, of like money.

Within the stewartry of Kirkcudbright, the monthly sum of one hundred thirty-nine pounds four shillings and three-pence halfpenny, of like money.

Within the sheriffdom of Air, the monthly sum of three hundred twenty-one pounds fifteen shillings and four-pence three farthings, of like money.

Within the sheriffdom of Dumbarton, the monthly sum of sixty-three pounds eleven shillings and one penny three farthings, of like money.

Within the sheriffdom of Bute, the monthly sum of twenty-five pounds ten shillings and ten-pence farthing, of like money.

Within the sheriffdom of Renfrew, the monthly sum of one hundred and twelve pounds ten shillings and two-pence halfpenny, of like money.

Within the sheriffdom of Striveling, the monthly sum of one hundred forty-five pounds sixteen shillings and eleven-pence halfpenny, of like money.

Within the sheriffdom of Linlithgow, the monthly sum of ninety-seven pounds five shillings and two-pence three farthings, of like money.

Within the sheriffdom of Perth, the monthly sum of four hundred eighteen pounds eighteen shillings and two-pence halfpenny, of like money.

Within the sheriffdom of Kincardine, the monthly sum of eighty-one pounds sixteen shillings and one penny three farthings, of like money.

Within the sheriffdom of Aberdeen, the monthly sum of three hundred thirty-nine pounds and eight shillings, of like money.

- Within the sheriffdom of Inverness, the monthly sum of one hundred pounds sixteen shillings and eleven-pence halfpenny, of like money.
- Within the sheriffdom of Ross, the monthly sum of one hundred fourteen pounds eleven shillings and one penny three farthings, of like money.
- Within the sheriffdom of Nairn, the monthly sum of twenty-three pounds one shilling and ten-pence halfpenny, of like money.
- Within the sheriffdom of Cromarty, the monthly sum of five pounds thirteen shillings and five-pence three farthings, of like money.
- Within the sheriffdom of Argyll, the monthly sum of one hundred sixty-one pounds eighteen shillings and five-pence, of like money.
- Within the sheriffdom of Fife and Kinross, the monthly sum of four hundred thirty pounds and one penny halfpenny, of like money.
- Within the sheriffdom of Forfar, the monthly sum of two hundred seventy-two pounds three shillings and seven-pence three farthings, of like money.
- Within the sheriffdom of Bamff, the monthly sum of ninety-five pounds twelve shillings and seven-pence, of like money.
- Within the sheriffdom of Sutherland, the monthly sum of twenty-seven pounds eighteen shillings and eight-pence halfpenny, of like money.
- Within the sheriffdom of Caithness, the monthly sum of forty-nine pounds sixteen shillings and five-pence farthing, of like money.
- Within the sheriffdom of Elgin, the monthly sum of eighty-eight pounds one shilling and three-pence, of like money.
- Within the sheriffdom of Orkney and Zetland, the monthly sum of ninety pounds nine shillings and eleven-pence three farthings, of like money.
- Within the sheriffdom of Clackmannan, the monthly sum of twenty-nine pounds five shillings and eleven-pence farthing, of like money.
- Within the city of Edinburgh, the monthly sum of three hundred thirty-two pounds eleven shillings and three-pence, of like money.
- Within the burgh of Perth, the monthly sum of thirty-eight pounds eight shillings and three-pence, of like money.
- Within the burgh of Dundee, the monthly sum of sixty pounds seventeen shillings and two-pence, of like money.
- Within the burgh of Aberdeen, the monthly sum of sixty-six pounds sixteen shillings and eleven-pence, of like money.
- Within the burgh of Striveling, the monthly sum of seventeen pounds nineteen shillings and one penny three farthings, of like money.
- Within the burgh of Linlithgow, the monthly sum of sixteen pounds nineteen shillings and two-pence halfpenny, of like money.
- Within the city of Saint Andrew, the monthly sum of fourteen pounds and sixteen shillings, of like money.
- Within the city of Glasgow, the monthly sum of one hundred nineteen pounds and fifteen shillings, of like money.
- Within the burgh of Air, the monthly sum of seventeen pounds five shillings and nine-pence three farthings, of like money.
- Within the burgh of Haddington, the monthly sum of seventeen pounds nineteen shillings and one penny three farthings, of like money.
- Within the burgh of Dysart, the monthly sum of seven pounds nineteen shillings and seven-pence halfpenny, of like money.
- Within the burgh of Kirkaldie, the monthly sum of twenty-two pounds eighteen shillings and eleven-pence farthing, of like money.
- Within the burgh of Montrose, the monthly sum of eighteen pounds nineteen shillings and one penny farthing, of like money.

- Within the burgh of Cowper, the monthly sum of nine pounds nineteen shillings and sixpence halfpenny, of like money.
- Within the burgh of Anstruther Easter, the monthly sum of one pound nineteen shillings and ten-pence three farthings, of like money.
- Within the burgh of Dumfries, the monthly sum of sixteen pounds twelve shillings and sixpence three farthings, of like money.
- Within the burgh of Inverness, the monthly sum of seventeen pounds nineteen shillings and one penny three farthings, of like money.
- Within the burgh of Brunt Island, the monthly sum of nineteen pounds fifteen shillings and eight-pence three farthings, of like money.
- Within the burgh of Innerkeithing, the monthly sum of three pounds nineteen shillings and nine-pence halfpenny, of like money.
- Within the burgh of Kinghorn, the monthly sum of four pounds nine shillings and nine-pence halfpenny, of like money.
- Within the burgh of Brechin, the monthly sum of five pounds seven shillings and nine-pence, of like money.
- Within the burgh of Irwin, the monthly sum of eight pounds nineteen shillings and seven-pence, of like money.
- Within the burgh of Jedburgh, the monthly sum of eight pounds nineteen shillings and seven-pence, of like money.
- Within the burgh of Kirkcudbright, the monthly sum of seven pounds nineteen shillings and seven-pence halfpenny, of like money.
- Within the burgh of Wigtown, the monthly sum of six pounds nineteen shillings and eight-pence, of like money.
- Within the burgh of Pattenweem, the monthly sum of six pounds thirteen shillings and one farthing, of like money.
- Within the burgh of Dumfermling, the monthly sum of seven pounds nineteen shillings and seven-pence halfpenny, of like money.
- Within the burgh of Anstruther Wester, the monthly sum of two pounds nine shillings and ten-pence, of like money.
- Within the burgh of Selkirk, the monthly sum of six pounds thirteen shillings and one farthing, of like money.
- Within the burgh of Dumbarton, the monthly sum of four pounds nineteen shillings and sixpence halfpenny, of like money.
- Within the burgh of Renfrew, the monthly sum of three pounds nineteen shillings and nine-pence halfpenny, of like money.
- Within the burgh of Dunbar, the monthly sum of five pounds nineteen shillings and eight-pence farthing, of like money.
- Within the burgh of Lanerk, the monthly sum of five pounds nineteen shillings and eight-pence farthing, of like money.
- Within the burgh of Aberbrothock, the monthly sum of four pounds nine shillings and nine-pence halfpenny, of like money.
- Within the burgh of Elgin, the monthly sum of nine pounds nineteen shillings and sixpence halfpenny, of like money.
- Within the burgh of Peebles, the monthly sum of five pounds nineteen shillings and eight-pence halfpenny, of like money.
- Within the burgh of Craile, the monthly sum of eight pounds nineteen shillings and seven-pence, of like money.
- Within the burgh of Tayne, the monthly sum of three pounds nine shillings and nine-pence three farthings, of like money.
- Within the burgh of Culross, the monthly sum of three pounds nineteen shillings and nine-pence halfpenny, of like money.
- Within the burgh of Bamff, the monthly sum of three pounds nineteen shillings and nine-pence halfpenny, of like money.

- Within the burgh of Withorn, the monthly sum of nineteen shillings and eleven-pence farthing, of like money.
- Within the burgh of Forfar, the monthly sum of one pound nineteen shillings and ten-pence three farthings, of like money.
- Within the burgh of Rothesay, the monthly sum of two pounds nineteen shillings and ten-pence, of like money.
- Within the burgh of Nairn, the monthly sum of one pound nine shillings and eleven-pence, of like money.
- Within the burgh of Forres, the monthly sum of two pounds nine shillings and ten-pence, of like money.
- Within the burgh of Rutherglen, the monthly sum of one pound nine shillings and eleven-pence, of like money.
- Within the burgh of North Berwick, the monthly sum of nine shillings and eleven-pence three farthings, of like money.
- Within the burgh of Cullen, the monthly sum of nineteen shillings and eleven-pence farthing, of like money.
- Within the burgh of Lawder, the monthly sum of two pounds nineteen shillings and ten-pence, of like money.
- Within the burgh of Kintore, the monthly sum of nineteen shillings and eleven-pence farthing, of like money.
- Within the burgh of Kilreny, the monthly sum of nineteen shillings and eleven-pence farthing, of like money.
- Within the burgh of Annand, the monthly sum of nineteen shillings and eleven-pence farthing, of like money.
- Within the burgh of Lochmaben, the monthly sum of nineteen shillings and eleven-pence farthing, of like money.
- Within the burgh of Sanquhar, the monthly sum of nineteen shillings and eleven-pence farthing, of like money.
- Within the burgh of New Galloway, the monthly sum of nine shillings and eleven-pence three farthings, of like money.
- Within the burgh of Dingwall, the monthly sum of nineteen shillings and eleven-pence farthing, of like money.
- Within the burgh of Dornock, the monthly sum of one pound nine shillings and eleven-pence three farthings, of like money.
- Within the burgh of Queensferry, the monthly sum of four pounds nineteen shillings and nine-pence, of like money.
- Within the burgh of Fortrose, the monthly sum of two pounds nine shillings and ten-pence halfpenny, of like money.
- Within the burgh of Inverury, the monthly sum of one pound nine shillings and eleven-pence three farthings, of like money.
- Within the burgh of Weihe, the monthly sum of one pound thirteen shillings and three-pence, of like money.
- Within the burgh of Innerbervy, the monthly sum of nine shillings and eleven-pence three farthings, of like money.
- Within the burgh of Kirkwall, the monthly sum of four pounds nineteen shillings and nine-pence, of like money.
- Within the burghs of Stranraer and Cambleton, the monthly sum of two pounds nine shillings and ten-pence halfpenny, of like money.

129. Provided always, that the proportion of the said boroughs in Scotland be rated and paid as their tax roll now is, or shall be settled by themselves; any thing in this act contained to the contrary notwithstanding.

130. And it is hereby enacted, that the said new supply in Scotland is to be paid at the terms following; (that is to say,) the sum of eleven thousand nine hundred eighty-eight pounds ten shillings and three-pence

to be rated as the tax roll now is, or shall be settled by themselves.

The first two months' cess to be paid by June 24, 1796;

halfpenny of lawful money of Great Britain, for the first two months' cess, shall be payable on or before the twenty-fourth day of June one thousand seven hundred and ninety-eight; and the like sum of eleven thousand nine hundred eighty-eight pounds ten shillings and three-pence halfpenny of like money, as the second two months' cess, on or before the twenty-ninth day of September one thousand seven hundred and ninety-eight; and the like sum of eleven thousand nine hundred eighty-eight pounds ten shillings and three-pence halfpenny of like money, as the third two months' cess, on or before the twenty-fifth day of December one thousand seven hundred and ninety-eight; and the like sum of eleven thousand nine hundred eighty-eight pounds ten shillings and three-pence halfpenny of like money, as the remaining two months' cess, on or before the twenty-fifth day of March one thousand seven hundred and ninety-nine.

Commissioners for putting this act in execution in Scotland.

131. And be it further enacted by the authority aforesaid, that all and every the person and persons who, in and by the said act of parliament made and passed in the thirty-seventh year of his majesty's reign, (intituled "An Act for appointing Commissioners for putting in Execution an Act of this Session of Parliament, intituled 'An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain for the Service of the Year One thousand seven hundred and ninety-seven,'"") were named, appointed or authorized to be commissioners for putting in execution the same act within the several shires or stewartries in Scotland, or such of them who have qualified or shall qualify themselves according to the laws of Scotland in that behalf, shall, together with any other persons that may be appointed by any act to be made in this session of parliament; which said commissioners shall put in execution this present act, and the powers therein contained, within and for the same shires and stewartries respectively; and the said commissioners have hereby power to chuse their own clerk, and to do every thing concerning the said supply as is prescribed and appointed by the Cess Act of the sixth of November one thousand seven hundred and six, and other acts made in any former parliament in Scotland to which the said act of the sixth of November one thousand seven hundred and six doth relate, holding the same as if herein repeated.

Execution to be done as by the former acts.

First meeting to be at the head burghs on 30th April, 1798.

132. And it is hereby further enacted, that execution shall be done in Scotland for bringing in the said supply to be raised there as is provided by the same acts in all points not altered by this act; and that the first meeting of the said commissioners of shires in Scotland shall be at the respective head burghs thereof the thirtieth day of April one thousand seven hundred and ninety-eight, and that the sheriffs and stewards, or their deputies, do intimate the same to the said commissioners of their shires and stewartries, with power to the said commissioners to appoint the subsequent diets of their meetings, and their convenors, from time to time, as also to appoint collectors, with such caution as they shall think fit.

All clauses in former acts relating to the bringing in the cess, &c. to be in full force.

133. And be it further enacted by the authority aforesaid, that all clauses contained in former acts of parliament of Scotland, and convention of estates there in relation to the bringing in of the cess, and quartering, and touching riding money, shall stand in full force, as to the supply now imposed upon Scotland, as if they were herein expressed, and as they were observed before the making of this act.

No person in Scotland holden to produce his receipts after three years.

134. And it is hereby declared, that no person, whether heretor or collector, liable in payment of the said supply to be raised in Scotland, shall be holden to produce the receipts and discharges of the same after three years from the respective terms of payment, unless diligence be

done therefore by denunciation within the said three years; in which case of diligence by denunciation one year further is only added to the said three years; and none shall be holden to produce their receipts or discharges thereafter.

135. [Debtor owing money in Scotland at six per cent. to retain a sixth part of six per cent. from 11 Nov. 1797 to 11 Nov. 1798.]—*Expired.*

136. And it is hereby declared and enacted by the authority aforesaid, that the said sum of forty-seven thousand nine hundred fifty-four pounds one shilling and two-pence shall be raised in Scotland in the respective shires, stewartries, cities and boroughs free of all charges to his majesty, and shall in like manner be paid at the city of Edinburgh to such person or persons as the commissioners of the treasury, or the high treasurer of Great Britain, for the time being, shall constitute and appoint to be receiver-general or receivers thereof, for his majesty's use; which said receiver-general or receiver shall be answerable and accountable for the same to his majesty in the exchequer.

47,954*l.* 1*s.* 2*d.*
to be raised
free of all
charges, and
to be paid at
Edinburgh.

137. Provided nevertheless, that no person appointed by this act to be a commissioner for executing the several powers and things herein enacted, within any county or stewartry in that part of Great Britain called Scotland, shall be enabled or capable to be a commissioner of the land tax, or for executing the several powers and things herein enacted, who is not enfeoff in superiority or property, or possessed as proprietor or life-renter of lands, valued in the tax roll of the county or stewartry where he acts to the extent of one hundred pounds Scots per annum, excepting the eldest sons and heirs apparent of persons who are so enfeoff of lands to the extent and of the valuation aforesaid; and that every person who shall take upon him to act as a commissioner for executing any of the purposes or things in this act contained within any county or stewartry in Scotland, without being enfeoff in superiority or property, or in the possession of lands in such county or stewartry, of the aforesaid value or extent, or without being eldest son and heir apparent of a person so enfeoff or in possession, shall forfeit the sum of twenty pounds sterling for every such acting, to be recovered by action, complaint or petition, in a summary way, at the suit of any heretor within the said county or stewartry, before the county or steward court, or before the lords of session in Scotland; and that in case of any such suit or complaint entered before any of the courts aforesaid, the person complained of shall be obliged to prove that he is enfeoff or in possession, or is son and heir apparent of a person so enfeoff or in possession, of an estate in superiority or property within the county where he hath taken upon him to act of the aforesaid value or extent, or otherwise shall forfeit the said penalty of twenty pounds sterling, without any proof or evidence to be brought on the plaintiff's part other than that the person complained of hath taken upon him to act as a commissioner for executing the several powers and things in this act contained.

No person to
be a commis-
sioner of the
land tax in
Scotland who
is not enfeoff
of 100*l.* Scots
per ann. real
rent in the
county where
he acts.

Exception.

138. Provided always, that all and every person appointed by this act to be a commissioner for executing the several powers and things herein enacted in that part of Great Britain called Scotland, shall, before his acting as a commissioner in the execution of this act, or any of the powers therein contained, take and subscribe the oaths of allegiance and abjuration and subscribe the assurance appointed by law to be taken and subscribed by persons in offices of public trust in Scotland, upon pain of forfeiting the sum of twenty pounds sterling; which oaths it shall and may be lawful for any two or more of the commissioners to administer, and they are hereby required to administer the same accordingly.

Commission-
ers in Scot-
land to take
the oaths and
subscribe the
assurance.

Provost, &c.
of any royal
borough may
act as a com-
missioner.

139. Provided nevertheless, that any provost, bailie, dean of guild, treasurer, master of the merchants' company, or deacon convenor of the trades, for the time being, of any royal borough, and any bailie for the time being of any borough of regality or barony, herein named or appointed a commissioner for putting this act in execution in any county or stewartry, or the factors for the time being on the several forfeited estates annexed to the crown by an act passed in the twenty-fifth year of his late majesty King George the Second, shall be capable of acting as a commissioner for such county or stewartry; and that it shall not be lawful for the court of session, or any other courts or magistrates in Scotland to grant, by suspension or otherwise, any stay or stop to the bringing in of the said supply, by quartering, according to the proportions settled and ascertained by the aforesaid commissioners for the several shires, and by the royal burghs according to their usage and practice; any thing herein contained to the contrary notwithstanding.

Clause of
loan at
4l. 10s. per
cent.

140. Provided always, and it is hereby further enacted by the authority aforesaid, that it shall and may be lawful to and for any person or persons, natives and foreigners, bodies politic or corporate, to advance or lend to his majesty, at the receipt of his majesty's exchequer, any sum or sums of money, not exceeding in the whole the sum of two millions, upon the credit of the said several rates, assessments and sums of money by this act granted to be raised in the several parts of Great Britain as aforesaid, and such other monies as are by this act appointed for repaying the same, with the interest thereof, and to have and receive, for their forbearance of the money lent, interest after a rate not exceeding four pounds and ten shillings per centum per annum upon or in respect of the whole amount of the money so raised, so as such loans be allowed to be made by the commissioners of the treasury or any three or more of them now being, or the high treasurer or any three or more of the commissioners of the treasury for the time being, who are hereby authorized to issue their warrants for that purpose as fast as such loans shall be wanted for the public service; and moreover that no money so to be lent upon the security of this act shall be rated or assessed by virtue of this act or any other act of parliament whatsoever.

Tallies of loan
to be struck,
&c.

141. And be it further enacted, that all and every person and persons who shall lend any money upon the credit of this act as aforesaid, and pay the same into the receipt of the exchequer, shall immediately have a tally of loan struck for the same, and an order for his, her or their repayment, bearing the same date with his, her or their tally; in or upon which order shall be also contained a warrant for the payment of interest for the forbearance thereof, so that such interest do not exceed, upon or in respect of the whole amount of the monies raised, the said rate of four pounds and ten shillings per centum per annum, and to be paid every three months until the repayment of the principal; and all such orders for payment of money so to be lent shall be registered in course according to the dates respectively; and that all and every person and persons shall be paid in course, according as their orders shall stand registered in the said register books, so as the person or persons, natives or foreigners, his, her or their executors, administrators or assigns, who shall have his, her or their order or orders first entered in the said books of register, shall be taken and accounted to be the first person or persons to be paid out of the monies to come in by virtue of this act, and he, she or they who shall have his, her or their order or orders next entered shall be taken and accounted to be the second person to be paid, and so successively and in course; and that the monies to come in by virtue of this act of or for the

Orders to be
registered and
paid in
course.

said several rates and assessments to be raised in Great Britain as aforesaid shall be in the same order liable to the satisfaction of the said respective persons, and body or bodies politic or corporate, their executors, administrators, successors or assigns respectively, without any undue preference of one before another, and not otherwise, and shall not be diverted or divertible to any other use, intent or purpose whatsoever; and that no fee, reward or gratuity, directly or indirectly, shall be demanded or taken of any of his majesty's subjects for providing or making any such books or registers, or any entries, views or searches in or for payment of money lent, or the interest thereof as aforesaid, by any of his majesty's officer or officers, their clerks or deputies, on pain of payment of treble damages to the party grieved by the party offending, with full costs of suit; or if the officer himself take or demand any such fee or reward, then to forfeit his place also; and if any undue preference of one before another shall be made either in point of registry or payment, contrary to the true meaning of this act, by any such officer or officers, then the party offending shall be liable, by action of debt or on the case, to pay the value of the debt, with full costs of suit, to the party aggrieved, and shall be forejudged of his place or office; and if such preference shall be unduly made by any his deputy or clerk, without direction or privity of his master, then such deputy or clerk only shall be liable to such action, debt, damages and costs, and shall for ever be incapable of his place or office; and in case the auditor of the receipt shall not direct the said orders of loan, or the clerk of the pells record or the tellers make payment upon such order, according to each person's due place and order as before directed, then he or they shall be adjudged to forfeit, and the respective deputies and clerks therein offending to be liable to such action, debt, damages and costs, in such manner as aforesaid; all which said penalties, forfeitures, damages and costs to be incurred by any the officers of the exchequer, or any their deputies or clerks, shall and may be recovered by action of debt, bill, plaint or information, in any of his majesty's courts of record at Westminster, wherein no essoign, protection, privilege, wager of law, injunction or order of restraint shall be in anywise granted or allowed.

No fee for registering, &c.

Penalty for undue preference.

142. Provided always, and it is hereby declared, that if it shall happen that several tallies of loan or orders for payment as aforesaid bear date or be brought the same day to the auditor of the receipt to be registered, then it shall be interpreted no undue preference which of those be entered first, so as he enters them all the same day.

It shall not be deemed undue preference where tallies are dated or brought the same day; nor if subsequent orders be paid before such as were not demanded in course.

143. Provided also, that it shall not be interpreted any undue preference to incur any penalty in point of payment, if the auditor direct, and the clerk of the pells record, and the tellers do pay subsequent orders to persons that come and demand their monies, and bring their orders before other persons who did not come to take their monies and bring their orders in course, so as there be so much money reserved as will satisfy precedent orders, which shall not be otherwise disposed of, but kept for them, interest upon loan being to cease from the time the money is so reserved and kept in bank for them.

144. And be it further enacted, that all and every person and persons to whom any money shall be due for loans to be registered by virtue of this act, after order entered in a book of register aforesaid, his, her or their executors, administrators or assigns, by proper words of assignment to be indorsed and written on his, her or their order, may assign and transfer his, her or their right, title, interest and benefit of such order to any other; which, being notified in the office of the auditor of the receipt aforesaid, and an entry or memorial thereof also made in the book of register as

Orders assignable.

aforesaid for orders (which the officers shall upon request, without fee or charge, accordingly make), shall entitle such assignee, his executors, administrators, successors and assigns, to the benefit thereof and payment thereon; and such assignee may in like manner assign again, and so *toties quoties*; and afterwards it shall not be in the power of such person or persons who have or hath made such assignment to make void, release or discharge the same, or any the monies thereby due, or any part thereof.

Commissioners of the treasury empowered to prepare any number of exchequer bills of one common sum or different sums in the principal monies.

145. And to the end there may be no want or failure of a certain sum, not to exceed in the whole two millions, to be raised either by such loans as aforesaid, or by issuing exchequer bills as is hereinafter mentioned, or by both or either of those ways or means, for the public service; be it further provided and enacted by the authority aforesaid, that in case the commissioners of his majesty's treasury or any three or more of them now being, or the high treasurer or any three or more of the commissioners of the treasury for the time being, shall judge it more advisable to raise the said sum of two millions, or any part thereof, by exchequer bills, instead of such loans as aforesaid, that then they respectively are hereby authorized and empowered, at any time or times, at once or by such proportions at a time as they respectively shall find to be most for the advantage of the public, to prepare and make, or cause to be prepared and made, at the exchequer, in such method and form as they or he shall think most safe and convenient, any number of new exchequer bills, containing one common sum or different sums in the principal monies; so that in case there shall be no loans made, then all the principal sums to be contained in the said bills to be made forth by this act shall not exceed two millions; and in case any such loans shall be made as aforesaid, then all the principal sums to be contained in the said bills to be made forth by this act, together with such loans so made, shall not exceed the said sum of two millions.

Bills to bear interest at 4l. 10s. per cent. per ann.

146. And be it further enacted by the authority aforesaid, that the said bills to be prepared and made in pursuance of this act shall and may bear an interest not exceeding the rate of four pounds and ten shillings per centum per annum upon or in respect of the whole amount of the monies thereby raised, and proportionably for any greater or less sum to be contained therein, and to be payable to the bearers thereof respectively; nevertheless the said interest shall be abated and saved upon such of the said bills to be made forth by this act as shall at any time or times be in the receipt of the exchequer, or in the hands or power of any receivers or collectors of any taxes, aids or revenues whatsoever payable to his majesty, his heirs and successors, during such time and times respectively as such bills shall be or remain in the said receipt, or in such hands or power as aforesaid.

These bills to be numbered arithmetically.

147. And it is hereby enacted, that all the said bills so to be prepared and made shall be numbered arithmetically, beginning with No. 1, and so proceeding in an arithmetical progression ascending, wherein the common excess or difference shall always be one, and shall be registered accordingly, so that the principal sum to be contained in every such bill (after repayment of the loans which shall have been made as aforesaid, if any such be, with the interest thereof, or reserving money sufficient for that purpose), may regularly be paid off and discharged in course, according to the number of every such bill as it shall stand in the said register; and that the interest upon all and every the said bills shall be payable every three months, according to the purport and true meaning of this act; and that upon every such bill there shall be indorsed, printed or written, in words at length or in figures, the sum after which the principal

to be contained therein shall be payable in such course as aforesaid, according to the purport and true meaning of this act.

148. Provided always, and be it enacted by the authority aforesaid, that in case the said sum, not exceeding two millions, shall be raised partly by loans and partly by exchequer bills, according to the powers before given by this act, that then and in such case it shall and may be lawful to and for the commissioners of his majesty's treasury or any three or more of them now being, or the high treasurer or any three or more of the commissioners of the treasury for the time being, when and as often as they shall, by virtue of the said powers, direct any such loans to be taken or any such exchequer bills to be made out, at the same time also to direct and appoint the course and order in which such loans and exchequer bills shall stand upon the said register, and after what time they shall respectively begin to be payable in course out of the monies arising by this act, so as no subsequent loans or exchequer bills be made to alter the course at first appointed for prior loans or exchequer bills at the time of taking in or making out such prior loans or exchequer bills; any thing hereinbefore contained to the contrary notwithstanding.

Treasury to direct the course of payment for loans or exchequer bills;

149. And it is hereby further enacted, that all the said bills shall be prepared and made with such cheques, indents or counterfoils as shall be directed by the commissioners of the treasury or any three or more of them now being, or by the high treasurer or any three or more of the commissioners of the treasury for the time being; and that the person or persons who is, are or shall be appointed to pay off the said bills in course shall from time to time have the use and custody of one part of all the cheques, indents or counterfoils of the said exchequer bills to be prepared and made by virtue of this act from which the said bills shall have been cut, to prevent his or their being imposed upon by counterfeit or forged bills; and that the undertakers or contractors for exchanging or circulating the said bills, or such of them as shall be current, shall from time to time have the use and custody of one other part of all the said cheques, indents or counterfoils of the said exchequer bills from which the same shall have been cut off as aforesaid, in order to prevent their being imposed upon by any counterfeit or forged bills; and that all the said parts of the said cheques, indents or counterfoils shall be delivered back into the exchequer when the said bills to be made forth by virtue of this act shall be paid off, cancelled and discharged.

and to appoint cheques, &c.

150. And it is hereby enacted, that the commissioners of the treasury or any three or more of them now being, and the said high treasurer or any three or more of the commissioners of the treasury for the time being, shall and they are hereby respectively authorized and empowered to cause such bills as shall be prepared by virtue of this act to be placed as so much cash in the respective offices of the tellers of the said receipt of exchequer, each and every of which tellers shall be severally charged with a proportion of the said bills which shall be so placed in his office respectively; any law or usage to the contrary notwithstanding.

The bills to be placed as cash in the exchequer.

151. And be it further enacted by the authority aforesaid, that all the said bills to be issued as aforesaid shall be current in like manner, and with such privileges and advantages, and subject to such rules and directions, as are prescribed and enacted by an act of this present session of parliament, (intituled "An Act for continuing and granting to his Majesty certain Duties upon Malt, Mum, Cyder and Perry, for the service of the Year One thousand seven hundred and ninety-eight,) for or concerning the exchequer bills thereby authorized to be made forth; and that all and every the clauses and provisoes in the last-mentioned act relating

Clauses in the Malt Act relating to exchequer bills extended to this.

to the currency, exchanging or receiving the same last-mentioned exchequer bills by any public receivers of aids, taxes or supplies, or in his majesty's receipt of the exchequer, or for preventing the forging, counterfeiting or altering the same bills, or for making out new bills in the room of such as shall be filled up with indorsements, lost, burnt, defaced or otherwise destroyed, or for making out exchequer bills of five thousand pounds each, or for making out exchequer bills without bearing interest, or for making them afterwards to bear an interest of a higher or lower rate of interest from time to time as the contractors shall agree to, or for preventing any misapplication of the fund on which the same are charged, or any other misbehaviour of any officers concerned in the receiving, issuing, exchanging, paying off or cancelling the same last-mentioned exchequer bills, or for enabling the commissioners of the treasury or the high treasurer for the time being to contract from time to time with any person or persons, body or bodies politic or corporate, for payment of the interest of or exchanging for ready money, on demand, the exchequer bills thereby authorized to be issued, at a rate or premium not exceeding four pounds and ten shillings per centum per annum, or for preventing any disabilities in such contractors, or for making them not liable to be bankrupts on account of such contracts, or for appointing a paymaster or paymasters for paying off or cancelling the same exchequer bills in due course and order, shall be extended and construed to extend, as well to the exchequer bills by this act authorized to be made forth (except only with respect to such matters which are otherwise specially provided for in this act), as to the exchequer bill to be made forth in pursuance of the said act for granting and continuing the duties on malt, mum, cyder and perry, as amply, fully and effectually, to all intents and purposes, as if the same clauses or provisos had been particularly repeated and re-enacted verbatim in this act.

How the money arising by this act shall be applied.

152. And to the end the same bills, or so many of them as shall from time to time remain undischarged, may the better obtain a currency for such time as they or any of them are hereby intended to be current, be it further enacted by the authority aforesaid, that the money which shall from time to time arise at the said receipt of exchequer of or for the aids, taxes or assessments by this act granted, shall from time to time, as the same shall arise at the said receipt, be issued and applied at the said receipt for or towards paying off and discharging the orders of loan for the monies which shall have been lent at the said receipt, and for satisfying the interest thereof, in such course, manner and form as are before in this act prescribed and appointed for that purpose, until all the principal and interest payable upon such orders of loan shall be fully satisfied, or sufficient money shall be reserved in the exchequer for the full payment and satisfaction of the same; or the monies which shall from time to time arise at the said receipt of exchequer of or for the said aids, taxes or assessments by this act granted shall from time to time, as the same shall arise at the said receipt, be issued to such paymaster, by way of imprest and upon account, for or towards paying off and discharging the said exchequer bills which shall have been made forth by virtue of this act, in such course as aforesaid, and for or towards the charge of circulating and exchanging the same bills, or any of them, and for or towards such other payments as are in and by this act directed or allowed to be made or discharged out of the same, and for no other use, intent or purpose whatsoever.

Treasury, on Sept. 29th,

153. And be it further enacted by the authority aforesaid, that on the twenty-ninth day of September, one thousand seven hundred and ninety-

nine, or within ten days after, the commissioners of the treasury or any three or more of them now being, or the high treasurer or any three or more of the commissioners of the treasury for the time being, shall cause a true and perfect account in writing to be taken and attested by the proper officers of all the monies which shall have been raised by loans or by exchequer bills, or by any or either of those ways or means, for or towards the said sum, not exceeding two millions, by this act intended to be raised as aforesaid, and how much thereof shall before that time have been paid off or discharged, and how much thereof shall then remain undischarged upon the said orders of loan and exchequer bills respectively, or upon any or either of them; which account shall be publicly affixed in the office of the auditor of the receipt in the said exchequer.

1799, to take an account of all monies raised and discharged.

154. And it is hereby enacted and declared by the authority aforesaid, that the monies so remaining unsatisfied or not discharged, with the interest due or to grow due for the same, shall be paid and satisfied out of the next aid or aids to be granted in parliament after the said twentieth day of September, one thousand seven hundred and ninety-nine, and shall be transferred thereunto as soon as such aid or aids shall be granted; and if no such aid or aids shall be granted whereunto such unsatisfied monies shall be transferred, before the twenty-fourth day of March, one thousand eight hundred, then the monies so remaining unsatisfied and undischarged upon the said orders of loan or exchequer bills, or any of them, with the interest due or to grow due for the same, shall be and are hereby charged and chargeable upon such monies as at any time or times shall be or remain in the same receipt of the consolidated fund (except such monies of the said consolidated fund as are appropriated to any particular use or uses by any former act or acts of parliament in that behalf); and such monies of the said consolidated fund shall and may be issued for supplying money to the said paymaster for discharging the said unsatisfied orders of loan or exchequer bills in course, as the said commissioners of the treasury or the high treasurer for the time being shall direct, until all the principal and interest which shall be or remain due upon the said orders of loan or exchequer bills, or any of them, shall be fully cleared and paid off, or money sufficient shall be reserved for that purpose; and if at any time or times before or after any money of the said aids, taxes or assessments hereby granted shall be brought into the exchequer as aforesaid, there shall happen to be a want of money for paying interest which shall be actually incurred and grown due upon the said orders of loan or exchequer bills, or any of them, or for payment of any premium or rate which shall be incurred or grown due by any contract or contracts to be made by virtue of this act for circulating and exchanging the same bills, that then and in every such case the money so wanted shall and may be supplied out of the monies of the said consolidated fund (except as before excepted), and be issued accordingly.

Unsatisfied monies to be paid out of the next aids, or out of the consolidated fund;

155. Provided always, and be it enacted by the authority aforesaid, that whatever monies shall be issued out of the said consolidated fund shall from time to time be replaced by and out of the first supplies to be then after granted in parliament; any thing herein contained to the contrary notwithstanding.

and to be replaced out of the first supplies.

156. And whereas several orders of loan or exchequer bills made upon and in pursuance of an act of parliament of the thirty-sixth year of his present majesty's reign (intituted "An Act for granting an Aid to his Majesty by a Land Tax to be raised in Great Britain for the Service of the Year One thousand seven hundred and ninety-six") still remain unpaid for want of sufficient money arising by the said act being come into the

Deficiency of land tax 36 G. 3, how to be supplied.

exchequer to answer and pay the same; and it is uncertain how much thereof the monies arising by the said act will be able to answer and discharge; be it enacted by the authority aforesaid, that if the money arisen or to arise into the exchequer for or on account of the said aids on or before the twenty-ninth day of September, which will be in the year of our Lord one thousand seven hundred and ninety-eight, shall not be sufficient to discharge the whole principal and interest due or to grow due on the several orders of loan or exchequer bills made upon and in pursuance of the said act, that then so much money as shall then appear to be deficient or wanting for answering the purposes aforesaid shall and may be supplied and made good out of any of the monies arising into the exchequer by or from the loans or exchequer bills on this act, or any other monies or loans that are or shall be appropriated for the service of the year one thousand seven hundred and ninety-eight; and the commissioners of the treasury, or any three or more of them, or the high treasurer for the time being, shall direct and apply the same accordingly; any thing hereinbefore contained to the contrary notwithstanding.

38 GEO. III. c. 48.

An Act to alter and amend so much of an Act, passed in this present Session of Parliament, intituled "An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight," as relates to the Qualification of Commissioners. [26th May, 1798.]

38 Geo. 3. c. 5. WHEREAS an act was passed in this present session of parliament, intituled "An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight:" and whereas by the said act it is enacted, that certain persons named and appointed, or to be named and appointed, commissioners in manner therein mentioned, should put the said act in execution as therein directed; but it is not thereby required that such of the commissioners as shall act within or for any city, borough, cinque port or town corporate (except as therein particularly provided), shall be qualified in any other manner than by being an inhabitant of such city, borough, cinque port or town corporate, by reason whereof improper persons sometimes act as commissioners: for remedy whereof, be it enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that no person shall be capable of acting as a commissioner in the execution of the said recited act, within any city, borough, cinque port or town corporate (except the cities, liberties and places, the commissioners acting within which are respectively required to be qualified as in the said act is particularly mentioned and directed), unless such person shall at the time of his acting be seised or possessed of lauds, tenements or hereditaments, of the value of forty pounds per annum or more of his own estate, being freehold, copyhold or leasehold, over and above all ground rents, incumbrances and other reservations, payable out of or in respect of such leasehold estates, or unless such person shall, at the time of his acting as aforesaid, be possessed of a personal estate to the amount of one thousand pounds, nor

No person to act as a commissioner of the land tax in certain places unless qualified as herein mentioned.

unless he shall in either case be an inhabitant of the city, borough, cinque port or town corporate, within which he shall act as a commissioner, nor (except in administering the oath or affirmation hereinafter mentioned) until he shall have taken and subscribed an oath or affirmation in the words or to the effect following, viz. :—

“ I, A. B., do swear [or, “ being one of the people called Quakers, do solemnly affirm”], that I truly and bonâ fide am possessed of in my own right, and in the actual enjoyment or receipt of the rents and profits of lands, tenements or hereditaments, of the clear yearly value of forty pounds, or possessed of a personal estate to the amount of one thousand pounds. Oath;

“ So help me God.”

Which oath it shall and may be lawful for any commissioner to administer to any other, any thing in the said first recited act, or any other act contained to the contrary hereof in anywise notwithstanding; and if any person hereby required to be so qualified as aforesaid, and not being so qualified, or not having taken an oath or affirmation as hereinbefore directed, shall presume to act as a commissioner in the execution of the said recited act, every such person so offending shall for every such offence forfeit and pay the sum of fifty pounds to and for the use of such person or persons who shall sue for the same, to be recovered, together with full costs of suit, by action of debt in any of his majesty's courts of record at Westminster, over and above such other pains and punishments as he may be liable to by any law or statute of this realm for wilful and corrupt perjury; and in every such action brought against any such person so acting as a commissioner in the execution of the said recited act without being qualified as aforesaid, the proof of qualification shall lie on the person against whom the said action shall be brought, and it shall be sufficient for the plaintiff to prove that the defendant hath acted as such commissioner.

which any commissioner may administer. 50l. penalty for acting not being qualified, or not having taken the oath.

Proof of qualification to lie on the defendant.

2. And whereas by an act made in this present session of parliament, intituled “ An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight,” it is amongst other things enacted, that no person shall be capable of acting as a commissioner in the execution of the said act, or any of the powers therein contained, in or for any county at large within England, the dominion of Wales (the counties of Merioneth, Cardigan, Carmarthen, Glamorgan, Montgomery, Pembroke, Radnor and Monmouth excepted), or in or for any of the ridings of the county of York, unless such person be seised or possessed in the same county or riding, of lands, tenements or hereditaments of the value of one hundred pounds per annum or more of his own estate, being freehold, copyhold or leasehold, over and above all ground rents, incumbrances and other reservations, payable out of or in respect of such leasehold estates which were taxed and did pay by virtue of an act passed in the thirty-seventh year of his majesty's reign (intituled “ An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-seven”); be it enacted, that the above-recited clause shall be and the same is hereby repealed.

38 Geo. 3, c. 5.

Clause in that act recited,

and repealed.

3. And be it enacted, that no person shall be capable of acting as a commissioner in the execution of the said act, or any of the powers therein contained, in or for any county at large within England, the dominion of Wales (the counties of Merioneth, Cardigan, Carmarthen, Glamorgan, Montgomery, Pembroke, Radnor and Monmouth excepted), or in or for

No person to act as a commissioner for any county in England or Wales (ex-

cept certain counties), or for any riding in Yorkshire, unless qualified as herein mentioned.

any of the ridings of the county of York, unless such person be seised or possessed of lands, tenements or hereditaments, of the value of one hundred pounds per annum or more, of his own estate, being freehold, copyhold or leasehold, over and above all ground rents, incumbrances and other reservations, payable out of or in respect of the same, or unless such person be heir apparent of some person who shall be seised or possessed of a like estate of the value of three hundred pounds per annum, one moiety of which said estate required as qualifications shall be situate within such respective county or riding for which such person is appointed a commissioner.

Public act.

4. And be it further enacted, that this act shall be adjudged, deemed and taken to be a public act, and be judicially taken notice of as such, by all judges, justices and all other persons whomsoever, without the same being specially pleaded.

38 GEO. III. c. 60.

An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in Great Britain as a Land Tax for One Year, from the Twenty-fifth Day of March, One thousand seven hundred and ninety-eight (a).

[21st June, 1798.]

Rates on personal estate, offices, pensions, &c. in the year ending March 25, 1799, shall be distinguished from those on land in the assessments and duplicates.

3. And be it further enacted, that the several and respective sums of money, charged or to be charged under and by virtue of the said act of the present session of parliament, for and in respect of any estate in ready money, debts, goods, wares, merchandizes, or personal estates, and for and in respect of any offices or employments of profit, salaries, gratuities, bounty monies, rewards, fees, profits, perquisites, advantages, pensions, annuities, stipends, or yearly payments aforesaid, by any assessment made in the year ending on the twenty-fifth day of March, one thousand seven hundred and ninety-nine, shall, in every parish or place where such sums are charged and assessed, be separated and divided from the remainder of the monies charged in such parish or place, by virtue of the said act of the present session of parliament, and shall be so returned in the several duplicates thereof, to be transmitted according to the directions of the said act.

Persons beneficially entitled to rents of lands, &c. let at rack rents, shall be considered as actual possessors, and preferred accordingly.

14. And be it further enacted, that where any such manors, messuages, lands, tenements, or hereditaments as aforesaid, shall be leased or demised at a rack rent for any term or number of years, or at will, the person or persons, bodies, corporations, or companies beneficially entitled to the rent reserved or made payable on any such lease or demise, shall (notwithstanding any covenant or agreement for the payment of the land tax charged on such manors, messuages, lands, tenements, or hereditaments, by the tenant or lessee thereof) be considered as being in the actual possession of such manors, messuages, lands, tenements and hereditaments, for the pur-

(a) This act is virtually repealed by the act 42 Geo. 3, c. 116; but as the latter act declares that all provisions, and all rights acquired under previous acts in relation to contracts before or on the 24th of June, 1802, where not varied or provided for by its enactments, shall continue in force, it has been deemed necessary to set forth such of the sections of the above act as may still be considered in operation.

pose of claiming and being entitled to such benefit of preference as aforesaid; and where any such tenant or lessee shall be bound by agreement to pay such land tax during the continuance of any such demise, and the contract for such land tax shall be entered into by or on the behalf of the person or persons, bodies, corporations, or companies, so beneficially entitled, the amount of the land tax so purchased shall, during the continuance of such lease or demise, be considered as rent reserved or made payable on such lease or demise, and the same powers shall be had, used, or enjoyed, for the recovery thereof, as for the recovery of such rent when in arrear.

21. Provided also, and be it further enacted, that in all cases in which the authority of any court is required by this act for any sale, disposition, or purchase, warranted by this act, it shall not be necessary also to require the consent of the commissioners appointed for the purposes of this act, to authorize such sale, disposition or purchase.

37. And be it further enacted, that where any person or persons having such benefit of preference as hereinbefore mentioned, and who shall not be seised of or entitled to any estate of inheritance in the manors, messuages, lands, tenements, and hereditaments, whereon any land tax shall be charged, shall redeem such land tax by and out of his, her, or their own estate, and shall, at the time of entering into the contract for the redemption thereof, have declared his, her, or their option to be considered on the footing of a purchaser or purchasers as aforesaid, such person or persons, his, her, or their executors, administrators or assigns, shall have, hold and enjoy the land tax so redeemed by him, her, or them, as an annuity issuing out of such manors, messuages, lands, tenements and hereditaments (subject to such right and power of redemption thereof as hereinbefore is given to the person or persons beneficially entitled to the next estate or interest in reversion, remainder, or expectancy, as and when such estate or interest shall vest in possession); and when any such person or persons as aforesaid shall not, at the time of entering into the contract for the redemption of such land tax, have declared his, her, or their option as aforesaid, whereby such manors, messuages, lands, tenements or hereditaments, whereon the land tax shall have been charged, will by virtue of this act be exonerated therefrom, such manors, messuages, lands, tenements or hereditaments shall be and become chargeable for the benefit of such person or persons, his, her, or their executors, administrators or assigns, with the amount of the three pounds per centum bank annuities, which shall have been transferred as the consideration for the redemption of the said land tax, and with the payment of such yearly sum or sums of money, by way of interest thereon, as shall be equal to the amount of the land tax redeemed:] provided always, that no person or persons in remainder, reversion or expectancy, or having any future interest as aforesaid, who shall afterwards, in order of succession, come into the actual possession, or be beneficially entitled to the rents and profits of such manors, messuages, lands, tenements or hereditaments, shall be liable to the payment of any such annuity, or of any yearly sum or sums of money by way of interest as aforesaid, save only from the time he, she, or they shall come into possession, or be beneficially entitled as aforesaid.

40. And be it further enacted, that any trust property, which by any act of parliament, or any deed or will, or otherwise, is directed to be applied in the purchase of stock in the public funds or other securities, at the discretion of any trustee or trustees, or curator or curators, or subject

Where land tax is payable by tenant and redeemed by landlord, it shall be added to the rent, and recoverable as such.

When the authority of a court is required, commissioners need not be parties.

Any person having benefit of preference, and not an estate of inheritance, redeeming the land tax out of his own estate, and declaring his option to be considered as a purchaser, shall hold the land tax redeemed as an annuity issuing out of the lands, (subject to the reversioner's right of redemption under a. 18(b)); but if the lands are exonerated from the tax, the purchaser will be entitled to the amount of the 3 per cents. transferred as the consideration, with interest equal to the land tax redeemed; but reversioners shall be liable to the payment of such interest only from the time of their coming into possession. — Trust property directed to be laid out in the funds may be invested in the

purchase of land tax under this act; as also trust property to be applied in purchase of real estate; in which case the land tax shall be considered as real estate; but the entail in which may be barred by deed enrolled and registered.

to the consent of the person or persons for whose benefit the trust shall be created, or any of them, then and in every such case it shall be lawful to lay out and invest the same in the purchase of any land tax which shall be sold in pursuance of this act, in the same manner in all respects as if such investment had been authorized by the terms of the trust affecting such property; and if any such trust property shall be subject to any trust to apply the same in the purchase of real estate, to be settled to or for any particular uses, intents or purposes, it shall be lawful to apply the same in the purchase of any land tax to be purchased in pursuance of this act; and such land tax, when so purchased and conveyed to the uses, and subject to the trusts, and for the intents and purposes to and for which such real estate, if purchased, would have been subject, shall be deemed to be of the nature of real estate, and shall go and be applied in the same manner as real estate, if purchased with the same funds, would have gone and been applied: provided always, that it shall be lawful for all and every person and persons who shall become entitled to any such land tax so purchased and settled as real estate, to bar and destroy any entail thereof, which might have been barred by recovery or fine by deed acknowledged by such person or persons, and inrolled in one of his majesty's courts of record at Westminster, or in the courts of the said counties palatine, or the great sessions in Wales, as the case shall require, or registered in the office for registering deeds in the counties of Middlesex or York, as the case shall require.

Any number of persons whose land tax shall not exceed 25s. each, may join in appointing a trustee (by deed duly registered) to redeem their respective land taxes, and such trustee may purchase the whole of such respective land taxes in one contract, producing to the commissioners the deed of trust, and the necessary affidavits as to right of preference, and payment of the money, &c.

66. And be it further enacted, that in every case where the land tax charged on the messuages, lands, tenements or hereditaments of any person, shall not exceed the annual sum of twenty-five shillings, it shall be lawful for any number of such persons whose land tax respectively shall not exceed such sum, being respectively entitled to the benefit of preference as aforesaid, and who shall respectively advance the money required for the purchase of such land tax out of his, her, or their own estate, by any deed or instrument in writing under their respective hands and seals, (a memorial of which deed shall be registered gratis with the proper officer to be appointed as herein is directed), to substitute and appoint any other person or persons to be a trustee or trustees, for the purpose of redeeming the land tax charged upon their respective messuages, lands, tenements or hereditaments; and such trustee or trustees shall have full power and authority to demand the proper certificates from the commissioners for executing the said act of the present session, of the amount of land tax charged upon the several parties to such deed or instrument, and also upon obtaining such certificates to contract and agree, in his or their own name or names, with the commissioners specially to be appointed for the purposes of this act, for the redemption of such land tax, upon the same terms and conditions, and in the same manner, and to do all such other acts necessary for completing such contract, as the persons so substituting him or them could severally and respectively have done by virtue of this act; and the said commissioners are hereby authorized and empowered by one contract to contract and agree with such trustee or trustees, in his, her, or their own names, for the sale of the whole of such land tax accordingly, and as if the whole of such land tax was charged on the property of such trustee or trustees, without mentioning the proportions thereof; provided always, that such trustee or trustees shall produce and show to the said commissioners the deed or instrument constituting such trust, and also an affidavit, deposition or affirmation, of each of the parties to such trust deed or instrument, to be made in the form and manner herein directed with respect to affidavits, depositions and affir-

mations authorized by this act, declaring that the deponent in such affidavit, deposition or affirmation is entitled by virtue of this act to the benefit of preference granted by this act, by reason of his or her estate in the lands, tenements or hereditaments, whereon his or her proportion of the land tax, intended to be purchased by such trustee, is charged; and that he or she has advanced, or has agreed to advance, the whole sum required for the purchase of such proportion of land tax to such trustee or trustees out of his or her estate: provided also, that nothing herein contained shall be construed to authorize any sale or mortgage of any lands, tenements or hereditaments, or grant of any rent-charge to be made by any person or persons joining in such trust deed or instrument as aforesaid, for the purpose of raising the money required for the purchase of such land tax, or any part thereof: provided also, that no deed or instrument, appointing any such trustee or trustees, and registered as aforesaid, shall be liable to any stamp duty whatever.

67. And be it further enacted, that the said trustee or trustees shall, and he or they is or are hereby authorized and empowered, at any time after the purchase of the land tax to be contracted for by him or them shall have been completed, (upon the application of the respective persons by whom he or they shall have been substituted), to assign to such persons respectively their respective proportions of the land tax so purchased, and such assignment shall be in the form specified in the schedule hereunto annexed, marked (I.); and memorials of all such assignments shall be registered and certificates thereof granted, and duplicates of such certificates delivered to the receiver-general in England, or collector in Scotland, in such manner in all respects as is herein directed in case of assignments of land tax for valuable consideration; and after such assignment, the assignee of the land tax thereby assigned shall have, hold, and enjoy the same, upon the same terms, and with the same benefits and advantages, and liable to the same conditions as if the same had been originally redeemed by him or her; and no assignment to be made by any such trustee or trustees as aforesaid shall be liable to any stamp duty whatever.

71. And be it further enacted, that as soon after the twenty-fifth day of March, one thousand seven hundred and ninety-nine, as conveniently may be, the commissioners for the affairs of taxes for the time being shall cause to be prepared a schedule or description in writing of the amount and proportions of land tax remaining unsold in all and every the counties, ridings and places in that part of Great Britain called England, and the receiver-general for Scotland shall prepare a like schedule or description for the land tax remaining unsold in Scotland, and transmit a duplicate thereof to the said commissioners for the affairs of taxes, which said duplicate shall be deposited in some convenient office for the inspection of any person or persons during office hours, on payment of, to the clerk having the custody thereof, the sum of one shilling and no more for each search; and the said commissioners for taxes shall, with the direction of the commissioners of the treasury, cause the said schedules, or any parts or proportions thereof, to be from time to time published in the newspapers usually circulated in the respective counties, ridings, stewartries and places where such proportions of land tax shall be charged, and shall, in such advertisements, give notice of the times and places to be appointed for sale thereof, or any parcel or proportion thereof, in order that all persons desirous of purchasing such land tax may receive the necessary information.

Not to authorise sale or mortgage, &c. of lands by persons so joining.

Such trust deeds not liable to stamp duty.

Such trustees to assign their portion of land tax to each party (Schedule I.); and the assignee shall thereby become entitled to the land tax.

s. 78.

Assignment not liable to be stamped.

After March 25, 1799, returns to be made to commissioners of the taxes of the land tax remaining unsold; such returns to be published by the said commissioners, under direction of the treasury, with notice of the intended time and place of sale of such land tax.

purchase of land tax under this act; as also trust property to be applied in purchase of real estate; in which case the land tax shall be considered as real estate; but the entail in which may be barred by deed enrolled and registered.

to the consent of the person or persons for whose benefit the trust shall be created, or any of them, then and in every such case it shall be lawful to lay out and invest the same in the purchase of any land tax which shall be sold in pursuance of this act, in the same manner in all respects as if such investment had been authorized by the terms of the trust affecting such property; and if any such trust property shall be subject to any trust to apply the same in the purchase of real estate, to be settled to or for any particular uses, intents or purposes, it shall be lawful to apply the same in the purchase of any land tax to be purchased in pursuance of this act; and such land tax, when so purchased and conveyed to the uses, and subject to the trusts, and for the intents and purposes to and for which such real estate, if purchased, would have been subject, shall be deemed to be of the nature of real estate, and shall go and be applied in the same manner as real estate, if purchased with the same funds, would have gone and been applied: provided always, that it shall be lawful for all and every person and persons who shall become entitled to any such land tax so purchased and settled as real estate, to bar and destroy any entail thereof, which might have been barred by recovery or fine by deed acknowledged by such person or persons, and inrolled in one of his majesty's courts of record at Westminster, or in the courts of the said counties palatine, or the great sessions in Wales, as the case shall require, or registered in the office for registering deeds in the counties of Middlesex or York, as the case shall require.

Any number of persons whose land tax shall not exceed 25s. each, may join in appointing a trustee (by deed duly registered) to redeem their respective land taxes, and such trustee may purchase the whole of such respective land taxes in one contract, producing to the commissioners the deed of trust, and the necessary affidavits as to right of preference, and payment of the money, &c.

66. And be it further enacted, that in every case where the land tax charged on the messuages, lands, tenements or hereditaments of any person, shall not exceed the annual sum of twenty-five shillings, it shall be lawful for any number of such persons whose land tax respectively shall not exceed such sum, being respectively entitled to the benefit of preference as aforesaid, and who shall respectively advance the money required for the purchase of such land tax out of his, her, or their own estate, by any deed or instrument in writing under their respective hands and seals, (a memorial of which deed shall be registered gratis with the proper officer to be appointed as herein is directed), to substitute and appoint any other person or persons to be a trustee or trustees, for the purpose of redeeming the land tax charged upon their respective messuages, lands, tenements or hereditaments; and such trustee or trustees shall have full power and authority to demand the proper certificates from the commissioners for executing the said act of the present session, of the amount of land tax charged upon the several parties to such deed or instrument, and also upon obtaining such certificates to contract and agree, in his or their own name or names, with the commissioners specially to be appointed for the purposes of this act, for the redemption of such land tax, upon the same terms and conditions, and in the same manner, and to do all such other acts necessary for completing such contract, as the persons so substituting him or them could severally and respectively have done by virtue of this act; and the said commissioners are hereby authorized and empowered by one contract to contract and agree with such trustee or trustees, in his, her, or their own names, for the sale of the whole of such land tax accordingly, and as if the whole of such land tax was charged on the property of such trustee or trustees, without mentioning the proportions thereof; provided always, that such trustee or trustees shall produce and show to the said commissioners the deed or instrument constituting such trust, and also an affidavit, deposition or affirmation, of each of the parties to such trust deed or instrument, to be made in the form and manner herein directed with respect to affidavits, depositions and affir-

mations authorized by this act, declaring that the deponent in such affidavit, deposition or affirmation is entitled by virtue of this act to the benefit of preference granted by this act, by reason of his or her estate in the lands, tenements or hereditaments, whereon his or her proportion of the land tax, intended to be purchased by such trustee, is charged; and that he or she has advanced, or has agreed to advance, the whole sum required for the purchase of such proportion of land tax to such trustee or trustees out of his or her estate: provided also, that nothing herein contained shall be construed to authorize any sale or mortgage of any lands, tenements or hereditaments, or grant of any rent-charge to be made by any person or persons joining in such trust deed or instrument as aforesaid, for the purpose of raising the money required for the purchase of such land tax, or any part thereof: provided also, that no deed or instrument, appointing any such trustee or trustees, and registered as aforesaid, shall be liable to any stamp duty whatever.

67. And be it further enacted, that the said trustee or trustees shall, and he or they is or are hereby authorized and empowered, at any time after the purchase of the land tax to be contracted for by him or them shall have been completed, (upon the application of the respective persons by whom he or they shall have been substituted), to assign to such persons respectively their respective proportions of the land tax so purchased, and such assignment shall be in the form specified in the schedule hereunto annexed, marked (I.); and memorials of all such assignments shall be registered and certificates thereof granted, and duplicates of such certificates delivered to the receiver-general in England, or collector in Scotland, in such manner in all respects as is herein directed in case of assignments of land tax for valuable consideration; and after such assignment, the assignee of the land tax thereby assigned shall have, hold, and enjoy the same, upon the same terms, and with the same benefits and advantages, and liable to the same conditions as if the same had been originally redeemed by him or her; and no assignment to be made by any such trustee or trustees as aforesaid shall be liable to any stamp duty whatever.

71. And be it further enacted, that as soon after the twenty-fifth day of March, one thousand seven hundred and ninety-nine, as conveniently may be, the commissioners for the affairs of taxes for the time being shall cause to be prepared a schedule or description in writing of the amount and proportions of land tax remaining unsold in all and every the counties, ridings and places in that part of Great Britain called England, and the receiver-general for Scotland shall prepare a like schedule or description for the land tax remaining unsold in Scotland, and transmit a duplicate thereof to the said commissioners for the affairs of taxes, which said duplicate shall be deposited in some convenient office for the inspection of any person or persons during office hours, on payment of, to the clerk having the custody thereof, the sum of one shilling and no more for each search; and the said commissioners for taxes shall, with the direction of the commissioners of the treasury, cause the said schedules, or any parts or proportions thereof, to be from time to time published in the newspapers usually circulated in the respective counties, ridings, stewartries and places where such proportions of land tax shall be charged, and shall, in such advertisements, give notice of the times and places to be appointed for sale thereof, or any parcel or proportion thereof, in order that all persons desirous of purchasing such land tax may receive the necessary information.

Not to authorize sale or mortgage, &c. of lands by persons so joining.

Such trust deeds not liable to stamp duty.

Such trustees to assign their portion of land tax to each party (Schedule I.); and the assignee shall thereby become entitled to the land tax.

s. 78.

Assignment not liable to be stamped.

After March 25, 1799, returns to be made to commissioners of the taxes of the land tax remaining unsold; such returns to be published by the said commissioners, under direction of the treasury, with notice of the intended time and place of sale of such land tax.

Proprietors may assign the land tax purchased by them (Schedule (D)), and a memorial of such assignment shall be entered with the proper officer to be appointed, with whom persons, becoming entitled to land tax by marriage, shall register affidavits thereof, and executors, &c. shall enter probates, &c., duplicates of such entries to be transmitted to receiver-general, who shall pay such assignees, &c.

Where assignee does not declare his option, lands to be exonerated.

78. And be it further enacted, that it shall be lawful for the proprietors for the time being of any land tax which shall have been purchased in pursuance of this act, to sell, dispose of and transfer the same in the manner, and subject to the rules and conditions hereinafter mentioned, and that the assignment thereof shall be in writing, in the form specified in the schedule hereunto annexed marked (D); and on every such assignment, and also in every case where any assignment shall be made of any land tax in pursuance of any claim or demand by virtue of this act, the assignment of such land tax shall be produced to the proper officer to be appointed for that purpose, who shall enter a memorial of such assignment in a book or books to be provided and kept for that purpose, and shall certify the entry of such memorial by an indorsement on such assignment; and where any person or persons shall, in right or by virtue of his or their marriage, become entitled to any land tax which shall have been redeemed or purchased in pursuance of this act, an affidavit, containing a copy of the register of such marriage, shall be made and sworn to or affirmed by some credible person, before a judge of one of his majesty's courts of record at Westminster, or before a master in chancery in England, or one of the judges of the court of session in Scotland, or a magistrate or baillie of some corporate town, or one of his majesty's justices of the peace, and shall be transmitted to such officer as aforesaid, who shall make an entry thereof in the book or books which shall be kept for entering memorials of assignments of such land tax, and such officer shall, upon the application of the person or persons entitled to such land tax, grant to him, her or them a certificate of such entry; and where any person or persons shall, as executor or executors, administrator or administrators, of any person deceased, become entitled to any such land tax, the probate of the will or testamentary instrument or letters of administration, under which such person or persons shall be so entitled, shall be produced and shown to such officer, who shall enter the same, and grant a certificate thereof in manner aforesaid; and such officer is hereby required to make out a duplicate of every such certificate, fairly written under his hand, and to deliver or cause to be delivered such duplicate to the receiver-general in England, or collector in Scotland, for the county, riding, stewardry or place wherein such land tax shall be charged; and after the delivery of such duplicate to such receiver-general, or his deputy or deputies, or to such collector, the person or persons to whom any such land tax shall have been transferred or transmitted as aforesaid, shall, upon the production of such certificate to such receiver-general, or his deputy or deputies, or such collector, be entitled to demand, have and receive, for his, her or their own use, the full amount of the land tax which shall be specified and mentioned in such certificate, free of all charges and deductions whatever, and in the same manner in all respects as if he, she or they had been the original purchaser or purchasers of such land tax, and the receipt or receipts of such person or persons shall be a sufficient discharge to such receiver-general, or his deputy or deputies and collector for the same: provided always, that wherever, by reason of any assignee not having declared such option as hereinbefore is mentioned in the assignment of any land tax, the manors, messuages, lands, tenements or hereditaments charged therewith, shall be exonerated therefrom, such officer is hereby required to transmit the like duplicates as hereinbefore directed in cases where any manors, messuages, lands, tenements or hereditaments, shall be exonerated from the land tax charged thereon in pursuance of the original contract.

98. And be it further enacted, that every contract entered into and made, under and by virtue of this act, shall be assignable by indorsement made thereon, in the form contained in the schedule marked (D), and where the assignment is only a part of the land tax comprised in such original contract, then by a like form to be indorsed upon an attested copy of such original contract, specifying the proportion of the land tax so to be assigned, and the premises upon which the same is charged, which assignment and assignments shall be registered, and duplicates thereof delivered in such and the like manner, in all respects, as is hereinbefore described with respect to the original contract entered into under and by virtue of this act.

Contracts may be assigned and registered.

Sect. 78.

99. And be it further enacted, that all land tax which shall be redeemed or purchased in pursuance of this act, except where the same shall be discharged by virtue of this act, or in cases where other provisions are made by this act, shall be deemed personal estate, and transmissible as such, and not of the nature of real estate.

Land tax redeemed or purchased under this act to be personal estate, except in certain cases (see ss. 32, 40).

100. Provided also, and be it further enacted, that where any contract shall have become null and void, in manner hereinbefore described, it shall be lawful for any person or persons, although not interested therein, by leave of and under and subject to the directions of the said respective courts of exchequer, on application made in a summary way, to contract with the commissioners specially appointed for the purposes of this act, for the making good all such instalments as shall remain due at the time of such contract becoming null and void as aforesaid, and on transferring to the person or persons, bodies, corporations or companies interested therein, the quantity of capital stock that shall have been transferred under such contract, or paying the value thereof, in such manner and to such person or persons as the said respective courts of exchequer shall direct, and upon making good the instalments that shall remain due as aforesaid, and upon such registry and delivery of duplicates in manner hereinbefore directed in cases of assignment of contracts, such person or persons shall thenceforth be considered as the purchaser or purchasers of the land tax mentioned in such contract, and shall be entitled to all such benefits, advantages and payments as if he, she or they had originally contracted for the purchase thereof, subject to such redemption thereof as is herein directed with respect to any purchaser or purchasers at the period hereinafter mentioned.

In case of contracts becoming void, strangers may, on application to the exchequer, make good the same and stand in the place of the original purchasers.

104. And be it further enacted, that where any manors, messuages, lands, tenements or hereditaments, which now are rated together, and chargeable with the payment of one gross sum by way of land tax (and which land tax shall be purchased and continued payable, and be collected under the regulations contained in this act), shall hereafter be separated or divided, and come into the possession of different persons prior to the time when such manors, messuages, lands, tenements or hereditaments shall be exonerated therefrom by virtue of this act, then and in every such case the commissioners of land tax acting in or for the division wherein such land tax shall be charged, if in England, or the commissioners of supply acting for the county, stewardry or place, if in Scotland, or any two or more of them, shall cause such land tax to be apportioned as between such persons respectively, according to the value of their respective estates, and to assess and charge the proportions in which their respective estates shall bear and sustain the same, or if in Scotland, according to the rules and regulations followed there in the division of cumulo valued rents; and in case any one of such persons shall, at any time or times after such land tax shall be apportioned, be compelled to pay the whole of the said

Where lands now rated together shall be hereafter divided, the land tax continuing to be paid, it shall be apportioned by the land tax commissioners; and if either of the possessors shall be called on to pay the whole land tax, he shall recover from the other his portion as rent due.

land tax, or more than his or her due proportion thereof, such person or persons shall and may, and is and are hereby authorized and empowered to demand of and from the person or persons who, under such assessment, ought to have paid the same, such sum or sums of money as he, she or they shall have been compelled to pay over and above his, her or their due proportion of such land tax, and on refusal to pay the same, to proceed for the recovery thereof in the same manner in all respects as lessors or landlords can or may, by virtue of any laws or acts now in force in England and Scotland respectively, proceed for the recovery of rent in arrear.

But when stock is transferred by the said commissioners to any one, the dividends shall again be payable.

107. Provided always, and be it enacted, that whenever any capital stock shall be transferred by the said commissioners to any person or persons in pursuance of this act, the dividends shall again be payable thereon in the same manner as if the same had never been transferred to the said commissioners.

42 GEO. III. c. 116.

An Act for consolidating the provisions of the several Acts passed for the Redemption and Sale of the Land Tax into one Act, and for making further Provision for the Redemption and Sale thereof; and for removing Doubts respecting the Right of Persons claiming to vote at Elections for Knights of the Shire and other Members to serve in Parliament, in respect of Messuages, Lands or Tenements, the Land Tax upon which shall have been redeemed or purchased. [26th June, 1802.]

WHEREAS the powers and provisions of the several acts passed in his present majesty's reign for the redemption and purchase of land tax would be more easily carried into execution if the same were varied and amended in some respects, and were comprised in one act; and it is expedient that further provision should be made for facilitating the redemption and purchase of the land tax: be it therefore enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that all and every the provisions, powers, rules, directions and clauses contained in an act passed in the thirty-eighth year of his present majesty's reign, intituled "An Act for making perpetual, subject to Redemption and Purchase in the manner therein stated, the several sums of Money now charged in Great Britain as a Land Tax for one Year, from the twenty-fifth Day of March, One thousand seven hundred and ninety-eight;" and in an act passed in the thirty-ninth year of his said majesty's reign, intituled "An Act to enlarge the Time limited for the Redemption of the Land Tax, and to explain and amend an Act, made in the last Session of Parliament, intituled 'An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in Great Britain as a Land Tax for one Year, from the twenty-fifth Day of March, One thousand seven hundred and ninety-eight,'" and in another act also passed in the thirty-ninth year of his said majesty's reign, intituled "An Act to amend and render more effectual two Acts, passed in the thirty-eighth Year of his present Majesty's Reign and the present Session of Parliament, for the Redemption and Purchase of the Land Tax;" and in another act also passed in the thirty-ninth year of his said majesty's reign, intituled "An Act to amend so much of three Acts, made in the last

Provisions of
38 Geo. 3,
c. 60,

39 Geo. 3,
c. 6,

39 Geo. 3,
c. 21,

39 Geo. 3,
c. 40,

and present Session of Parliament, for making perpetual, subject to Redemption and Purchase, the several Sums of Money charged as a Land Tax, as relates to that part of Great Britain called Scotland;" and in another act also passed in the thirty-ninth year of his said majesty's reign, intituled "An Act for enlarging the Time limited by certain Acts passed for the Redemption of the Land Tax, for receiving Contracts, and making Transfers of Stock thereon, and for explaining and amending the said Acts;" and in another act also passed in the thirty-ninth year of his said majesty's reign, intituled "An Act to amend and render effectual several Acts for the Redemption and Purchase of the Land Tax;" and also in an act passed in the thirty-ninth and fortieth years of his said majesty's reign, intituled "An Act for extending, from the twenty-fifth Day of March, One thousand eight hundred until the twenty-fifth Day of March, One thousand eight hundred and one, the Period of Preference granted and continued by several Acts to Bodies Corporate and Persons for the Redemption of Land Tax, and for enlarging the Powers contained in the said Acts;" and also in an act passed in the forty-first year of his present majesty's reign, intituled "An Act to explain, amend and render more effectual the several Acts made in the thirty-eighth and thirty-ninth years of the reign of his present majesty and in the last Session of Parliament, for the Redemption and Purchase of the Land Tax; and in another act also passed in the forty-first year of his said majesty's reign, intituled "An Act for extending the Period of Preference granted and continued by several Acts to Bodies Corporate and Persons for the Redemption of the Land Tax, and to amend an Act of the thirty-eighth Year of the reign of his present majesty, for granting an Aid to his Majesty by a Land Tax;" shall, from and after the twenty-fourth day of June, one thousand eight hundred and two, cease and determine (save and except in the cases hereinafter mentioned, and also save and except such parts of the said first-recited act as continue for ever, subject to redemption and purchase, the several and respective sums of money charged by virtue of an act passed in the thirty-eighth year of his present majesty's reign, intituled "An Act for granting an Aid to his Majesty by a Land Tax to be raised in Great Britain for the Service of the Year One thousand seven hundred and ninety-eight," in the respective counties, ridings, stewartries, cities, boroughs, cinque ports, towns and places in Great Britain, in respect of the manors, messuages, lands, tenements and hereditaments lying therein respectively, and the powers, rules, directions, provisions, articles, clauses, matters and things in the said last-mentioned act contained, for putting the same in execution; save also and except as to the commissions already granted by his majesty, by his royal letters patent under the great seal, or under the royal sign manual, to the several persons therein respectively named, for the purpose of executing the said acts according to the tenor thereof, and also as to all appointments by virtue and under the authority of the said acts, or any of them, of any officer or officers to act in the execution thereof); and every contract which shall be entered into after the said twenty-fourth day of June, one thousand eight hundred and two, for the redemption or purchase of any land tax, shall be entered into and made according to the provisions and directions of this act.

2. Provided always, and be it further enacted, that all and every the provisions, powers, rules, directions and clauses contained in the said recited acts for the redemption of land tax relating and applicable to all contracts for the redemption of any land tax, and to all sales, enfranchise-

30 Geo. 3,
c. 43,

30 Geo. 3,
c. 108,

30 & 40 Geo.
3, c. 30,

41 Geo. 3,
c. 28, and

41 Geo. 3,
(U. K.) c. 72,

to cease from
24th June,
1802, except
in certain
cases.

Provisions of
recited acts
relating to
contracts,
sales, &c. on

or prior to
24th June,
1802, to be in
force, unless
varied by this
act.

ments and mortgages of any manors, messuages, lands, tenements or hereditaments, and to all grants of any rent-charges issuing thereout, and to all fines, penalties or forfeitures, and to all other acts, proceedings, matters and things which shall at any time before or on the said twenty-fourth day of June, one thousand eight hundred and two, have been entered into, made, had, executed, incurred, done or performed by any bodies politic or corporate, or companies, or other person or persons, by virtue of the said recited acts or any of them, shall, in so far as the same respectively are not varied or otherwise provided for in and by this act, continue and be in full force, and be duly observed, practised and put in execution, as fully and effectually as if this act had not been passed, and all estates, rights and interests, privileges and advantages, powers and remedies whatever, given, granted, conveyed or acquired under and by virtue of the powers and provisions of the said recited acts or any of them, shall be and the same are hereby fully and absolutely confirmed and established.

Powers of
38 Geo. 3,
c. 5, not
hereby varied
shall continue
in force in
relation to
the land tax
remaining
from time to
time payable
to his majesty.

3. Provided also, and be it further enacted, that all the several powers, rules, directions, provisions, articles, clauses, matters and things contained in the said act for granting an aid to his majesty by a land tax, as far as the same are not varied or otherwise provided for in and by this act, shall continue and be in full force, and be duly observed, practised and put in execution, in relation to so much of the land tax by the said first-recited act made perpetual and redeemable as aforesaid as shall from time to time remain payable for the benefit of his majesty, his heirs and successors, as fully and effectually as if the same powers, rules, directions, provisions, articles, clauses, matters and things were particularly repeated and re-enacted in the body of this act, and expressly applied to the provisions thereof, subject nevertheless to the rules, regulations, restrictions and conditions of redemption and purchase of such land tax herein contained.

Commission-
ers and offi-
cers already
appointed
may execute
this act.

4. And be it further enacted, that all such commissioners and officers so already appointed as aforesaid by virtue of the said recited acts or any of them shall and may act in the execution of this act in like manner as if they had been respectively appointed after the passing thereof: provided always, that every person named a commissioner in any such commission as aforesaid, who shall have taken the oath prescribed by the said acts or any of them, shall and may act in the execution of this act without taking the oath hereinafter directed to be taken by persons who shall be respectively appointed to be commissioners by virtue of this act.

His majesty
may appoint
any commis-
sioners for
executing 38
Geo. 3, c. 5,
to be com-
missioners for
selling the
land tax un-
redeemed or
unsold.

5. And be it further enacted, that it shall be lawful for his majesty, his heirs and successors, from time to time, by warrant under the royal sign manual, to nominate and appoint, in every county, riding, shire, stewartry, city, borough, cinque port, town and place in Great Britain, any person or persons who are or shall be named or appointed in or by any act or acts now in force or hereafter to be passed to carry into execution the said act of the thirty-eighth year of his present majesty's reign, for granting an aid to his majesty by a land tax, to be commissioners for the purpose of selling the land tax from time to time remaining unredeemed or unsold in the several counties, ridings, shires, stewartries, cities, boroughs, cinque ports, towns and places wherein they are or shall be respectively specially nominated and appointed, and the said several persons so to be nominated or appointed by his majesty, his heirs or successors, shall be commissioners for that purpose accordingly.

Such com-
missioners

6. And be it further enacted, that every such commissioner so hereafter to be nominated and appointed, and also every commissioner of appeals,

before he shall enter upon the execution of his office, shall take an oath to the effect following; (that is to say,)

"I, A. B., do swear that I will faithfully, impartially and honestly, according to the best of my skill and judgment, execute the several powers and trusts reposed in me by an act of the forty-second year of the reign of his majesty King George the Third, intituled 'An Act [*here insert the title of this act*]' according to the tenor and purport of the said act. So help me God."

which oath shall and may be administered by any one of the persons already appointed or hereafter to be appointed a commissioner, to any other or others of them.

7. And be it further enacted, that it shall be lawful for the said commissioners for the time being acting in the execution of this act by virtue of his majesty's warrant under the royal sign manual, and they are hereby authorized and empowered to examine upon oath or affirmation (which oath or affirmation they or any one or more of them are and is hereby authorized to administer) all persons who shall be desirous of redeeming or purchasing any land tax under this act, and all persons who shall be willing to be examined touching any matters or things relating to the title of any person or persons, in remainder, reversion or expectancy, to any estate, or having any mortgage, lien or incumbrance upon any estate, the land tax charged upon which is proposed to be redeemed or purchased under this act, or touching any matter or thing relating thereto that such commissioners may think necessary for their information for the execution of the powers vested in them, and also to require from any person or persons claiming any benefit of preference under this act the production upon oath or affirmation of any deed, conveyance or instrument relating to such estate, and to receive any affidavit or deposition in writing, upon oath or affirmation, which shall be made in any part of the united kingdom of Great Britain and Ireland, before any mayor or magistrate of any city, town or place therein having authority to administer an oath in any matter, civil or criminal, in such city, town or place, or before any justice of the peace of any county or district where the person making such affidavit, deposition or affirmation shall happen to be, or before any commissioners or persons who are or shall be authorized to take affidavits in causes depending in any of the courts at Westminster, or to receive any affidavit or deposition in writing upon oath or affirmation which shall be made in any parts beyond the seas, before any magistrate of the country, territory or place having competent power and authority to administer an oath, and residing near the place where the person making such oath or affirmation shall also reside, and be certified and transmitted to the said commissioners under the hand and seal of such magistrate; provided that in every such affidavit, deposition or affirmation there shall be expressed the addition of the party making the same, and the particular place of his or her abode, and the same shall be intituled an affidavit, deposition or affirmation made in pursuance of this act; and in all cases where any affidavit or affidavits is or are by this act directed to be made and shown to the said respective commissioners, the examination of the person or persons by whom any such affidavit or affidavits is or are directed to be made, by and before such commissioners or any two of them, upon oath or affirmation, to be administered in the manner hereinbefore directed, shall be as valid and effectual for the purposes of this act as if the affidavit or affidavits hereby required had been made and produced and shown to the said commissioners.

hereafter appointed, and commissioners of appeals, to take the following oath.

Commissioners may examine and receive information on oath from persons desirous of redeeming or purchasing any land tax, or relating to persons entitled in remainder, &c., with power to require inspection of any deeds relating thereto, and to receive affidavits made in Great Britain or Ireland.

Affidavits to contain certain particulars.

Examination of persons before the commissioners upon oath shall be valid.

Two commissioners may contract for the redemption of the land tax according to the assessment made in pursuance of 38 Geo. 3, c. 5, for the year the contract shall be entered into.

Corporations and trustees for public purposes may contract for the redemption of land tax.

All persons (except tenants at rack rent, or of crown lands, &c.) may contract for redemption of land tax.

Any one or more coparceners, &c. may contract for the redemption of his or their proportion of the land tax, and for the proportions of any others that may refuse to redeem.

Navigation companies, &c. may contract for the redemption of their land tax, or proprietors for

8. And be it further enacted, that it shall be lawful for the commissioners for the time being acting in the execution of this act as aforesaid, in any county, riding, stewartry, city, borough, cinque port, town or place, or any two or more of them, to contract and agree with all and every bodies politic and corporate, and companies, whether corporate or not corporate, and feoffees or trustees for charitable or other public purposes, and other persons hereinafter described, for the redemption of the land tax hereby or by the said first-recited act made redeemable, according to the assessment and rate made or to be made in pursuance of the said act of the thirty-eighth year of his present majesty's reign, for granting an aid to his majesty by a land tax, for the year for which such contract shall be entered into, upon the terms and conditions and in the manner hereinafter mentioned and prescribed.

9. And be it further enacted, that it shall be lawful for all bodies politic and corporate, and companies, notwithstanding any statutes of mortmain or other statutes or acts of parliament to the contrary, and for all feoffees or trustees for charitable or other public purposes, having any estate or interest in any manors, messuages, lands, tenements or hereditaments whereon any land tax shall be charged, to contract and agree for the redemption of such land tax or any part thereof.

10. And be it further enacted, that it shall also be lawful for all other persons having any estate or interest in any manors, messuages, lands, tenements or hereditaments whereon any land tax shall be charged (except tenants at rack rent for any term of years, or from year to year, or at will, and except tenants holding under the crown any lands or tenements within the survey and receipt of the Exchequer or the Duchy of Lancaster, or, under the Duke of Cornwall, any lands or tenements belonging to and parcel of the Duchy of Cornwall, for any term of years, or from year to year, or at will,) to contract and agree for the redemption of such land tax or any part thereof.

11. And be it further enacted, that where two or more persons shall be seised or entitled in undivided shares and proportions, either as coparceners, heirs' portioners, tenants in common or joint tenants, of or to any manors, messuages, lands, tenements or hereditaments, it shall be lawful for any one or more of such persons to contract and agree for the redemption of his, her or their proportion of the land tax charged thereon, in the same manner as if such proportion of land tax had been separately charged on such manors, messuages, lands, tenements or hereditaments, and as if such person or persons was or were solely seised or entitled of or to the same; and if any one or more of such person or persons who shall be so seised or entitled in undivided shares or proportions as aforesaid shall neglect or refuse to redeem his, her or their proportion or proportions of the land tax charged on such manors, messuages, lands, tenements or hereditaments, then and in such case it shall be lawful for any other or others of such persons (after giving three calendar months' notice of his, her or their intention to the person or persons so neglecting or refusing as aforesaid) to contract and agree for the redemption of the proportion or proportions of the person or persons so neglecting or refusing to redeem of and in such land tax.

12. And be it further enacted, that it shall be lawful for any company or companies of proprietors of canals or other navigations, or other works of public utility, established or sanctioned by the authority of parliament, to contract and agree for the redemption of the land tax charged as well on the tolls and other profits arising from such canals or navigations, or other such works of public utility, as on any messuages, lands, tenements

or hereditaments belonging thereto; or it shall be lawful for each and every of the respective proprietors to contract and agree for the redemption of their respective shares or proportions of such land tax, and also for the shares or proportions of other proprietors neglecting or refusing to redeem their shares or proportions, in like manner as coparceners, heirs portioners, tenants in common and joint tenants are hereby authorized to redeem the land tax charged on other hereditaments.

13. And be it further enacted, that, notwithstanding any thing in the said recited act of the thirty-eighth year of his present majesty's reign, for granting an aid to his majesty by a land tax, contained to the contrary thereof, it shall be lawful for all persons having any shares or interests in the New River, or in the Thames waterworks, or in Mary-le-bone or Hampstead waterworks, or in any office or stock for insuring houses in case of fire, or in any lights, or in any stock or stocks for printing of books in or belonging to the house commonly called the King's Printing House, and all companies of merchants in London, and the Bank of England, and also the proprietors of the respective waterworks within the town of Colchester in the county of Essex, the city and county of Exeter, and the town of Shrewsbury, to contract and agree for the redemption of the tax charged or to be charged by way of land tax upon such their respective shares, interests, joint stock and stocks, and profits aforesaid; or it shall be lawful for any individual proprietor thereof, either jointly or severally, to contract and agree for the redemption of so much and such part or parts of the said tax as shall be equivalent to the share or shares of any individual proprietor, or any number of proprietors, in such shares, interests, joint stock and stocks, and profits aforesaid, upon the same terms and conditions and in the same manner as herein is directed with respect to the land tax charged upon any manors, messuages, lands, tenements or hereditaments.

Shares in waterworks, insurance offices, lights, stock in king's printing office, companies of merchants in London, and the Bank, may contract for the redemption of the land tax on the shares.

14. And be it further enacted, that it shall be lawful for all committees and curators of lunatics or of idiots, and for all tutors and guardians of infants, and for all persons having authority to act for infants, married women, and other persons incapable of acting for themselves, to contract and agree, on behalf of such lunatics, idiots, infants, married women, and other persons incapable of acting for themselves, for the redemption of any land tax hereby or by the said first-recited act made redeemable, which said lunatics, idiots, infants, married women, or other persons incapable of acting for themselves could or might have redeemed by virtue of this act if they respectively had not been under any incapacity; and it shall also be lawful for all trustees to contract and agree in like manner on behalf of the persons for whom they shall be trustees, for the redemption of any land tax hereby made redeemable which shall be charged on any manors, messuages, lands, tenements or hereditaments or other property of which they shall be trustees.

Committees, trustees, &c. may contract for redemption of the land tax of persons for whom they act.

15. And be it further enacted, that it shall be lawful for the governors of the bounty of Queen Anne for the augmentation of the maintenance of the poor clergy to contract and agree for the redemption of the land tax charged or hereafter to be charged upon the lands, tithes or other profits arising from any living or livings within the meaning of the charter granted in the reign of Queen Anne, or any act or acts now in force directing the application of such bounty, which shall not have been contracted for by the incumbent or incumbents thereof.

Governors of Queen Anne's bounty may contract for redemption of the land tax on livings not contracted for by incumbents.

16. And be it further enacted, that it shall be lawful for the trustees for the time being of any trust property heretofore given by any will for the purpose of being laid out in the purchase of lands or inappropriate tithes

Trustees of property given for the benefit of the

poor clergy may contract for redemption of the land tax on livings.

Patrons of livings may contract for the redemption of the land tax thereon not redeemed by incumbents.

Corporations and persons hereinbefore empowered to contract for the redemption of any land tax shall have the preference till 24th June, 1803.

Corporations, trustees, and persons in possession, except tenants for years absolute, &c. shall be preferred to those in reversion till 25th Dec. 1802, and those in reversion, to all having no interest in the land till 24th June, 1803.

for the benefit of the poor clergy in England, with such consent as is required by such will, to contract and agree for the redemption of the land tax charged or hereafter to be charged upon the lands, tithes or other profits arising from such living or livings belonging to the Church of England as the trustees for the time being, with such consent as aforesaid, shall think fit.

17. And be it further enacted, that where the land tax charged upon the glebe lands, tithes or other profits of any living or livings in the patronage of any college, cathedral church, hall or house of learning in either of the universities of Oxford or Cambridge, or in the patronage of either of the colleges of Eton or Winchester, or of any trustee or trustees for any such college, cathedral church, hall or house of learning as aforesaid, or in the patronage of any other bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, shall not then have been redeemed by the incumbent or incumbents of such living or livings, it shall be lawful for the corporations of such colleges, cathedral churches, halls or houses of learning respectively, or for such other bodies politic or corporate, or companies, or other person or persons aforesaid, in whose patronage any such living or livings shall be, to contract and agree for the redemption of such land tax, upon the same terms and with the same benefits and advantages as the incumbent or incumbents of such living or livings could or might have contracted to redeem the same.

18. And be it further enacted, that all such bodies politic and corporate, and companies, and feoffees or trustees for charitable or other public purposes, and other persons hereinbefore described and empowered to contract for the redemption of any land tax, (whether in respect of any such estate, right or interest, or otherwise as aforesaid,) shall be entitled so to contract for such land tax in preference to all other bodies politic and corporate, and persons whatever, not having any estate or interest therein, provided they shall contract on or before the twenty-fourth day of June one thousand eight hundred and three.

19. Provided always, and be it further enacted, that all such bodies politic and corporate, and companies, and feoffees or trustees for charitable or other public purposes, and other persons, so empowered to contract for the redemption of land tax, who shall be in the actual possession of or immediately entitled to the rents and profits of any manors, messuages, lands, tenements or hereditaments whereon any land tax shall be charged, (other than and except tenants for years absolute, or for years determinable on lives, on any demise for which a fine or premium was or shall be paid, and tenants for lives on any demise where a rent was or shall be reserved, or a fine or premium paid,) and the committees, curators, tutors, guardians or trustees of any such person or persons as aforesaid, shall be preferred, in the redemption of such land tax or any part thereof, to any bodies politic or corporate, or companies, or persons having any estate or interest in remainder, reversion or expectancy, or being substitute heirs of entail in the same manors, messuages, lands, tenements or hereditaments, provided such bodies politic or corporate, or companies or persons so to be preferred shall contract for the redemption of such land tax before or on the twenty-fifth day of December one thousand eight hundred and two; and in case no contract shall be entered into by or on the behalf of the bodies politic or corporate, or companies, or other person or persons so to be preferred as aforesaid, for the redemption of such land tax, before or on the said twenty-fifth day of December one thousand eight hundred and two, then the bodies politic or corporate, or companies, or person or

persons having such estates and interests in remainder, reversion or expectancy, or being substitute heirs of entail as aforesaid, or their respective committees, curators, tutors, guardians or trustees on their behalf, shall be entitled to redeem such land tax or any part thereof in preference to any other bodies politic or corporate, or companies, or other person or persons having no estate or interest therein, and not being called to succeed therein as substitute heirs of entail, until and on the said twenty-fourth day of June one thousand eight hundred and three, according to the priority of such respective estates or interests; such priority to be settled by the said commissioners in case the parties shall differ about the same.

20. Provided also, and be it further enacted, that all bodies politic and corporate, and companies, and feoffees or trustees for charitable or other public purposes, and other persons to whom such benefit of preference is given until the twenty-fourth day of June one thousand eight hundred and three as aforesaid, may at any time thereafter contract and agree for the redemption of the land tax charged on their respective manors, messuages, lands, tenements or hereditaments, wherein they shall have any estate or interest as aforesaid, in the same manner and under the same terms and conditions (except as to the period allowed for the transfer or payment of the consideration), as such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other persons, may do prior to the said twenty-fourth day of June one thousand eight hundred and three, provided no offer shall have been made for the purchase of such land tax, in pursuance of the provisions hereinafter contained: provided also, that when any bodies politic or corporate, or companies, or other persons having any such estate or interest as aforesaid, shall, at any time after the said twenty-fourth day of June one thousand eight hundred and three, give notice in writing to the respective commissioners acting in the execution of this act as aforesaid, of their intention to redeem their land tax, such land tax shall not be sold to any other bodies politic or corporate, or companies, or persons, not having any estate or interest therein, until after the expiration of three calendar months from the date of such notice as aforesaid: provided also, that where any bodies politic or corporate, or companies, or other persons, being in the actual possession or immediately entitled to the rents and profits of any manors, messuages, lands, tenements or hereditaments, shall, at any time after the said twenty-fourth day of June one thousand eight hundred and three, give notice in writing to such respective commissioners of their intention to redeem the land tax charged thereon, such land tax shall not be redeemed by any bodies politic or corporate, or companies, or other persons, having any estate in remainder, reversion, or expectancy in or being substitute heirs of entail called to succeed to such manors, messuages, lands, tenements or hereditaments, until the expiration of three calendar months from the date of such notice (save where such estate shall be expectant on the determination of any grant or demise for years absolute, or for years determinable on lives, for which a fine or premium hath been or shall be paid, or for lives where a rent hath been or shall be reserved, or a fine or premium paid, in which case such notice shall not entitle any such bodies politic or corporate, or companies, or other persons, being in the actual possession or entitled as aforesaid, to any benefit of priority or preference in the redemption of such land tax); and where any such manors, messuages, lands, tenements or hereditaments as aforesaid shall be leased or demised at a rack rent for any term or number of years, or at will, the bodies politic or corporate, or com-

Corporations, trustees, and persons entitled to preference till 24th June, 1803, may thereafter contract for the redemption of such land tax unsold, and upon giving notice of such intention it shall not be sold to any other persons till after three months, except in certain cases.

panies, or other person or persons, beneficially entitled to the rent reserved or made payable on any such lease or demise, shall (notwithstanding any covenant or agreement for the payment of the land tax charged on such manors, messuages, lands, tenements or hereditaments by the tenant or lessee thereof) be considered as being in the actual possession of such manors, messuages, lands, tenements or hereditaments for the purpose of claiming and being entitled to such benefit of preference as aforesaid.

Where corporations or trustees for public purposes shall treat for sale of lands held under demise from them, and obtain a certificate from two commissioners, they may during the period specified therein contract for the redemption of the land tax on such lands, in preference to the persons holding them under such demise.

21. And be it further enacted, that where any bodies politic or corporate, or companies, or any feoffees or trustees for charitable or other public purposes as aforesaid, shall, in pursuance of the powers of the said recited acts or any of them, have entered or shall hereafter enter into any treaty for the sale of any of their manors, messuages, lands, tenements or hereditaments holden under any demise made by them, by copy of court roll or otherwise, for lives, or for any term or terms of years determinable on lives or for years absolute, or shall have made or shall hereafter make any application to the commissioners acting in the execution of this act by virtue of his majesty's letters-patent under the great seal, for their sanction and approbation of any such sale as aforesaid, and shall obtain a certificate under the hands of any two of the same commissioners, that in their opinion such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, are proceeding or intend to proceed bonâ fide and with reasonable diligence to carry such sale into execution (which certificate shall specify for what period of time the same shall run and operate), it shall be lawful for such bodies politic and corporate, or companies, and feoffees or trustees for charitable or other public purposes, during the continuance of such period (notwithstanding any thing in this act contained to the contrary) to contract and agree for the redemption of the land tax charged on their manors, messuages, lands, tenements or hereditaments, in preference to any person or persons, bodies politic or corporate, or companies, having or holding such manors, messuages, lands, tenements or hereditaments under any such demise as aforesaid: provided always, that such bodies politic and corporate, or companies, or feoffees or trustees for charitable or other public purposes, hereby enabled to contract with such preference as aforesaid, shall produce such certificate as aforesaid to the commissioners acting in the execution of this act by virtue of his majesty's warrant under the royal sign manual for the county, riding or place where the manors, messuages, lands, tenements or hereditaments the land tax whereof shall be proposed to be redeemed shall be situate.

The consideration for the redemption shall be so much in the 3 per cents. as will produce a dividend exceeding the amount of the land tax redeemed by 1-10th.

22. And be it further enacted, that the consideration to be given for the redemption of any such land tax as aforesaid shall be so much capital stock of public annuities transferable at the Bank of England bearing interest after the rate of three pounds per centum per annum, commonly called the three pounds per centum consolidated annuities and the three pounds per centum reduced annuities, or one of them, as will yield an annuity or dividend exceeding the amount of the land tax so to be redeemed as aforesaid by one tenth part thereof, such capital stock to be transferred to the commissioners appointed by an act of the twenty-sixth year of the reign of his present majesty for the reduction of the national debt, in trust for the purposes of this act.

Where the land tax to be redeemed in any place for which separate commissioners

23. Provided always, and be it further enacted, that where the land tax so to be redeemed in any county, riding, division, shire, stewartry or place for which separate commissioners under the royal sign manual are or shall be appointed to act shall not exceed the sum of twenty-five pounds per annum, it shall be lawful to pay the consideration for the same in lawful

money of Great Britain, in lieu of transferring stock in the three pounds per centum bank annuities; and such consideration shall be paid into the hands of the receiver-general of the land tax for the county, riding or place in England, or his deputy, or to the collector for the shire, stewardry or place in Scotland, where the manors, messuages, lands, tenements or hereditaments of which the land tax shall be so redeemed shall be situate; and the amount of the money to be paid as the consideration for the redemption of any such land tax shall be calculated, settled and ascertained according to the price of stock to be from time to time transmitted to such receiver-general or his deputy in England, or collector in Scotland, in the manner hereinafter directed, and according to the table in the schedule to this act annexed marked (L), and the rules and directions therein contained.

24. And, to the end that such receivers-general or their deputies and such collectors may be enabled to settle and adjust the sums which ought in such cases to be paid as the consideration for the redemption of any land tax, be it further enacted, that from the time when the books of the governor and company of the Bank of England shall be opened for the transfer of three pounds per centum consolidated bank annuities after the fifth day of January in every year, and until the books shall be opened for the transfer of three pounds per centum reduced bank annuities after the fifth day of April in such year, and so from time to time when the said books shall be opened for the transfer of three pounds per centum consolidated annuities after the fifth day of July in every year, until the books shall be opened for the transfer of three pounds per centum reduced bank annuities after the tenth day of October in such year, the cashier or cashiers of the said governor and company of the Bank of England shall and they are hereby required, on Tuesday in every week, the same not being a holiday, or being a holiday then on the day preceding not being a holiday, to cause an account to be made out of the average price at which the three pounds per centum consolidated annuities shall have been bought on such day (or otherwise on the following open day on which such stock shall be bought, in case any stock shall have been bought at the Bank of England on such day), and shall cause the same to be transmitted to the commissioners for the affairs of taxes, and so from time to time when the books shall be opened at the Bank of England for the transfer of three pounds per centum reduced annuities after the fifth day of April in every year, until the books shall be opened at the Bank of England for the transfer of three pounds per centum consolidated annuities after the fifth day of July in such year, and so from time to time when the said books shall be opened at the said Bank of England for the transfer of three pounds per centum reduced annuities after the tenth day of October in every year, and until the books shall be opened for the transfer of three pounds per centum consolidated annuities after the fifth day of January then next ensuing, the said cashier or cashiers shall and they are hereby required to transmit to the commissioners for the affairs of taxes such and the like account of the average price of three pounds per centum reduced annuities as is hereinbefore directed to be transmitted of the average price of three pounds per centum consolidated annuities; and the commissioners for the affairs of taxes shall thereupon cause to be published in the London Gazette, and also transmitted to the respective receivers-general in the several counties, ridings, divisions or places in England, or to their respective deputies, and to the receiver-general in Scotland, to be by him transmitted to the respective collectors in the several shires, stewardries and places in Scotland, an account of the price

are appointed by the king shall not exceed 25*l.* per annum the consideration may be paid in money to the receiver-general of the land tax of the place in England, or collector in Scotland, and calculated according to Schedule (L).

Bank to transmit weekly accounts of the average price of the 3 per cent. consols or 3 per cent. reduced annuities to the commissioners for taxes, who shall publish in the Gazette, and transmit to the receivers-general, an account of the price which ought to be the consideration for the redemption of land tax.

which according to the heads of the respective columns in the said schedule contained ought to be the consideration for the redemption of such land tax, which account so published and transmitted shall be sufficient authority to such receivers-general or their deputies, and to such collectors respectively, to settle and adjust the sums which, according to the tables, rules and directions in the said schedule contained, ought to be paid as the consideration for the redemption of such land tax, on all payments to be made pursuant to the said account.

The consideration for redemption of land tax before or on 24th June, 1803, shall be transferred within five years from 24th June, 1802, and after within two years, to the commissioners for reducing the national debt, by four instalments yearly, or the whole may be transferred at once, or by shorter instalments.

Fractions less than 1d. to be avoided.

Where the consideration shall be in money, it may be paid

25. And be it further enacted, that where the consideration for the redemption of any land tax shall be in stock, and such land tax shall be contracted for by any bodies politic or corporate, or companies, or other person or persons, entitled to such benefit of preference as aforesaid, before or on the said twenty-fourth day of June one thousand eight hundred and three, the whole amount of the consideration shall be transferred within the period of five years from the twenty-fourth day of June one thousand eight hundred and two; and where any such land tax shall be contracted for by any such bodies politic or corporate, or companies, or other person or persons aforesaid, after the said twenty-fourth day of June one thousand eight hundred and three, the whole amount of such consideration shall be transferred within the period of two years from the date of such contract, and the consideration in every such case shall be transferred to the commissioners for the reduction of the national debt by four instalments in every year; (videlicet,) either on or before the first day of May, the first day of August, the first day of November, and the first day of February in each year, the first instalment to be made on or before such of the said days as shall next ensue the entering into the contract: provided always, that it shall be lawful for any bodies politic or corporate, or companies, or other persons before described, to stipulate with the said commissioners with whom the contract shall be made for the transfer of the whole of the said capital stock at one time, or that the same shall be transferred by instalments within any shorter period or periods than the periods hereinbefore prescribed, so that the same be by even instalments at equal intervals within the period stipulated, and on or before the respective days before mentioned in each year, or on such of the said days as shall fall within the period stipulated for such transfer: provided also, that it shall be lawful to transfer the whole stock so agreed to be transferred as the consideration for the redemption of any land tax, or any part thereof, in advance to the commissioners for the reduction of the national debt, notwithstanding any stipulations in the contract to the contrary: provided also, that if the whole of the stock so agreed to be transferred shall not be transferred at one time, but by instalments, and if a division of the entire quantity of stock into equal sums, to be paid by such instalments, would occasion a fraction less than the fraction of one penny, the fractional part or parts less than one penny necessary to such equal division, shall be taken from every prior instalment, and added to the last instalment, so as to avoid any fraction less than a penny.

26. [Where the first instalment shall not have been transferable till after 1st February, 1801, application may be made to the commissioners for executing this act within three months from 24th June, 1802, who may alter the contract, and agree that the remaining instalments may be transferred within any period not exceeding five years.]—*Expired.*

27. And be it further enacted, that where the consideration for the redemption of any land tax shall be in lawful money of Great Britain, the same shall be paid either by one payment or by equal instalments, as the party shall choose, and shall cause to be stipulated in the contract,

so as that such instalments shall not exceed eight in number, and that the whole consideration be paid within the period of two years from the date of the contract, according to the price of stock, to be transmitted as hereinbefore is directed, to the respective receivers-general in England and collectors in Scotland, in the second week subsequent to the day of entering into the contract; but in cases where the whole consideration shall not be paid at one time, but shall be by instalments, then for every second and subsequent instalment, according to the price of stock transmitted in the week preceding the day or days stipulated, and conformably to the table, rules and directions contained in the schedule marked (L); and in every such case the sum stipulated to be paid shall be duly paid to the respective receivers or their deputies in England, or the respective collectors in Scotland, on the day or days stipulated for the payment thereof: provided always, that if the consideration shall be to be paid by instalments, and if a division of the entire amount of land tax into equal instalments would occasion a fraction less than the fraction of one farthing, the fractional part or parts less than one farthing, necessary to such equal division, shall be taken from every prior instalment of land tax, and be added to the last instalment, so as to avoid any fraction less than one farthing.

at once, or by instalments, not exceeding eight, payable in two years, according to the price of stock.

Fractions less than one farthing to be avoided.

28. Provided always, and be it further enacted, that it shall be lawful to pay to the receivers-general (a) in England or collectors in Scotland respectively the whole of such consideration or any part thereof in advance, notwithstanding any stipulation in the said contract to the contrary; provided the bodies politic or corporate, or companies or persons desirous of making any such payments in advance, shall give twenty-one days previous notice in writing at the least to every such receiver-general or collector of such their intention; and every such receiver-general or his deputy in England, or collector in Scotland, shall, immediately upon the receipt of such notice, transmit to the commissioners for the affairs of taxes, for the information of the commissioners of his majesty's treasury, an account of the payments so intended to be made in advance, and of the day or days on which the same are intended to be made; and all such payments in advance shall be made according to the price of stock to be transmitted to such receiver-general or his deputy or collector in the week preceding the day or days of such payments, and the table, rules and directions in the said schedule marked (L) contained.

The whole consideration may be paid, or part, in advance, on 21 days previous notice to the receiver-general or collector, who shall transmit to the commissioners for taxes, for the information of the treasury, an account of such intended payments, which shall be made according to the price of stock transmitted in the week preceding the payment and the tables in schedule (L).

29. And be it further enacted, that upon every such contract upon which the transfer of stock or payment of money shall be made by instalments there shall be paid, at the time of making the second and so of every subsequent instalment upon such contract, into the hands of the cashier or cashiers of the governor and company of the Bank of England (in cases where the consideration shall be in stock), and into the hands of the receivers-general in England or collectors in Scotland (in cases where the consideration shall be in money), to the use of his majesty, his heirs or successors, a sum of money by way of interest equal to the amount of the land tax redeemed, deducting therefrom a sum bearing the same proportion to such land tax as the amount of the stock then before transferred bears to the whole amount of the stock agreed to be transferred, or (in cases of consideration in money) the number of instalments then before paid bears to the number of instalments agreed to be paid as the consideration for such contract, having regard in cases of

On making the second and every subsequent instalment, interest shall be paid, to be calculated as hereby directed.

(a) By 1 & 2 Will. 4, c. 18, s. 1, receivers-general are discontinued, except one for the London district, and inspectors are appointed instead.

A separate account of interest shall be kept, and paid separately into the exchequer.

Corporations and persons claiming benefit of preference shall produce a description of the property to two commissioners of the land tax or supply, who shall settle and certify the amount of the land tax thereon, according to schedule (A).

Certificates to be produced to the commissioners for the redemption to be examined, who may agree with the parties for the redemption of the land tax.

Where the consideration shall be in

considerations in stock to the time when the first dividend after the transfer of such stock will become payable; of which sums so to be paid by way of interest a separate account shall be kept at the Bank of England, and by such respective receivers and collectors, and the same shall from time to time be paid separately into the receipt of his majesty's exchequer, and shall be applicable to such uses and purposes as shall have been or shall be voted by the commons in parliament; and the receipt of the cashier of the Bank of England, and of such receiver-general or collector, as the case may be, shall be a sufficient discharge to the party paying such sum by way of interest as aforesaid: provided always, that from and after the transfer of any stock, or the payment of any money in advance, all interest on account of such stock so transferred, or of such money so paid in advance, shall cease and be no longer payable.

30. And be it further enacted, that all and every bodies politic and corporate, or companies or other persons claiming on their own behalf or on the behalf of others the benefit of preference hereby given, shall produce to any two commissioners of land tax acting in and for the hundred, ward, lathe, wapentake, rape or other division of the county, riding, city, borough, cinque port or place in England, or if in Scotland to any two commissioners of supply of the county or stewartry or chief magistrate of the city or borough, within which any manors, messuages, lands, tenements or hereditaments or other property the land tax whereof shall be proposed to be redeemed by virtue of this act shall be situate, a schedule or description in writing of such manors, messuages, lands, tenements or hereditaments or other property, which schedule shall contain the respective natures of the premises, and the name or names of the respective occupiers thereof, and the parish or place where the same shall be situate; and the said commissioners of land tax or supply or chief magistrate respectively shall ascertain, settle and adjust the amount of the land tax charged upon the respective manors, messuages, lands, tenements or hereditaments or other property contained in such schedule, distinguishing, according to the form and method in the schedule to this act annexed marked (A), the district or division, and also the parish or place, parishes or places, within which, and the manors, messuages, lands, tenements or hereditaments or other property, upon which each separate assessment of land tax shall be charged, and shall grant a certificate thereof to the bodies politic or corporate, or companies or other person or persons applying for the same, who shall thereupon produce such certificate to the respective commissioners acting in the execution of this act for the same place by virtue of his majesty's warrant under the royal sign manual, or transmit the same to their clerk; and if the land tax proposed to be redeemed shall not exceed the sum of twenty-five pounds, and the consideration for the redemption thereof is to be in money, shall specify the same in writing, and whether the same is proposed to be paid in one sum or by instalments, and also the day or days on which the same is proposed to be paid; and the said last-mentioned commissioners are hereby authorized and required to examine such certificate, and amend the same, if necessary, and thereupon to contract and agree with the bodies politic or corporate, or companies or other persons applying for the redemption of such land tax, according to the directions of this act; and the said last-mentioned commissioners shall cause the description of the manors, messuages, lands, tenements or hereditaments or other property comprised in the certificate of land tax to be inserted in the certificate of the contract.

31. And be it further enacted, that where the consideration for the redemption of any land tax shall be in stock the certificate of the contract

shall be in the form mentioned in the schedule to this act annexed marked (B), and where the consideration for such redemption shall be in lawful money of Great Britain, such certificate shall be in the form mentioned in the schedule to this act annexed marked (C).

32. And be it further enacted, that where the said commissioners acting in the execution of this act as aforesaid shall have in their possession copies of the respective assessments of land tax charged upon the respective parishes or places in their respective counties, ridings, divisions, stewardries or places, which shall have been transmitted to them as true copies by the clerks to the commissioners of land tax acting in and for any hundred, ward, lathe, wapentake or other division in England, or by the clerks to the commissioners of supply in Scotland of the county, stewartry, city or burgh wherein such parishes or places shall be situate, according to the directions of the said secondly-recited act of the thirtieth year of his present majesty's reign, it shall be lawful for the said commissioners acting in the execution of this act as aforesaid to contract and agree with any bodies politic or corporate, or companies or other person or persons, for the redemption of the land tax charged upon their respective manors, messuages, lands, tenements or hereditaments, although no certificate of the amount of such land tax shall be produced and shown to them by the bodies politic or corporate, or companies or other person or persons applying to redeem the same: provided always, that such bodies politic or corporate, or companies or other person or persons, shall transmit to the clerk of the said commissioners acting in the execution of this act as aforesaid such or the like schedule or description in writing of all and every the said manors, messuages, lands, tenements or hereditaments charged with such land tax as is hereby required to be produced to the said commissioners of land tax or supply; and the said commissioners acting in the execution of this act shall cause to be inserted in every certificate of such contract the description of the manors, messuages, lands, tenements or hereditaments or other property contained in such schedule, and also a true copy of the assessment, so far as relates to such manors, messuages, lands, tenements or hereditaments or other property, together with the amount of the land tax charged thereon, according to such copy of the assessment as shall be in their possession as aforesaid.

33. Provided always, and be it further enacted, that where the said commissioners acting in the execution of this act as aforesaid shall not have in their possession any such copies of the respective assessments of land tax charged upon any parishes or places, and shall have demanded or cause to be demanded the same from the clerks to the commissioners of land tax or supply acting in their respective divisions as aforesaid (which they are hereby authorized and required to do), and also in every case where any alteration shall be made in the assessments of land tax by or under the authority of such commissioners of land tax or supply, the clerk to the said commissioners for the time being having such assessment in his custody, shall and he is hereby required, within six days after any such demand made, or after any such alteration as aforesaid, to make out a true copy fairly written of such assessments, or of so much thereof as shall be so altered, which shall be subscribed by any two or more of the said commissioners of land tax or supply; and such clerk shall deliver such copies so subscribed, or cause the same to be so delivered, to the said commissioners acting in the execution of this act as aforesaid or their clerk within the time before limited, or permit him to take copies of such assessments, or of such parts thereof as shall be altered as aforesaid; and in case the said clerk to the commissioners of land tax or supply shall

stock, the certificate of the contract shall be according to schedule (B), and where in money according to schedule (C). Where the commissioners for redemption shall have copies of assessments of land tax transmitted to them according to 39 Geo. 3, c. 6, they may contract with the parties for the redemption of their land tax, although they do not produce certificates of the amount; but such persons shall send to the clerk of the commissioners a like particular as is required to be produced to the commissioners of land tax or supply, which, with a copy of the assessment, shall be inserted in the certificate of contract.

Clerks to land tax commissioners, when required by the commissioners for redemption, or whenever any alteration shall be made in the assessment, shall within six days transmit to them copies of such assessment or alteration, or permit copies to be taken by their clerk on penalty of 50*l*.

refuse or neglect to make out and deliver such copies, or shall not permit the same to be taken as aforesaid, within six days after any such demand, or any such alteration in the assessments shall be made as aforesaid, he shall for every such refusal or neglect forfeit the sum of fifty pounds, to be recovered in such manner as any penalty may by this act be recovered.

Fourpence
per chancery
sheet to be
paid for
copies.

34. Provided also, and be it further enacted, that every clerk to the commissioners of land tax or supply shall, for every such copy so made out by him as aforesaid, be entitled to have and receive, for his trouble in making out the same, upon application to the receiver-general in England and collector in Scotland of the county, riding, division, stewardry or place, or his deputy, and on production of a certificate of two or more of the commissioners acting in the execution of this act as aforesaid, that such copy hath been duly delivered pursuant to the directions of this act, after the rate of fourpence for every chancery sheet contained in such copy, reckoning every separate amount of land tax set down in figures or numbers in such copy as three words.

Where tithes,
fee-farm
rents, &c.
have not been
or not distinctly
assessed to the
land tax, the
commissioners
of land
tax or supply
may adjust
the propor-
tions, and on
their certi-
ficate being
produced the
commissioners
for redem-
ption may contract
with the
parties ac-
cordingly,

35. And be it further enacted, that in case any difficulty shall arise in the redemption of land tax which ought to be charged on any tithes, or any fee-farm rents, feu duties or other rents, or any lands, tenements or hereditaments, because such tithes, rents, feu duties, lands, tenements or hereditaments shall not have been assessed or not distinctly assessed to the land tax, or because the land tax has been deducted out of any such rents by the owners or occupiers of the lands charged with such rents, it shall be lawful for the bodies politic or corporate, or companies, or other person or persons entitled to such tithes, rents, feu duties, lands, tenements or hereditaments, to apply to the commissioners of land tax or supply to settle and adjust the proportion of land tax which ought to be borne and paid by such bodies politic or corporate, or companies, or other person or persons, on account of such tithes, rents, feu duties, lands, tenements or hereditaments which shall not have been assessed or not distinctly assessed to the land tax; and such commissioners of land tax or supply, or any two of them, shall thereupon ascertain, settle and adjust the same, and grant a certificate thereof; and upon the production of such certificate it shall be lawful for the commissioners acting in the execution of this act as aforesaid, to contract and agree with such bodies politic or corporate, or companies, or other person or persons respectively, for the redemption of such land tax; and it shall be lawful for all such bodies politic or corporate, or companies, or other person or persons, to do all acts necessary for the purpose of carrying such contracts into execution, in the same manner as if such tithes rents, feu duties, lands, tenements or hereditaments had been distinctly assessed to the land tax.

as may also
the commis-
sioners for
executing this
act, on appli-
cation to
them.

36. Provided always, and be it further enacted, that where any such rents or feu duties as aforesaid, and the manors, messuages, lands, tenements or hereditaments out of which the same may issue, shall not be distinctly assessed to the land tax as aforesaid, it shall be lawful for the commissioners for the time being acting in the execution of this act as aforesaid, upon the application of the bodies politic or corporate, or companies, or other person or persons entitled to such rents or feu duties, or to such manors, messuages, lands, tenements or hereditaments respectively, and who shall be desirous of redeeming their respective proportions of such land tax, to settle and adjust the proportions of such land tax which ought to be borne in respect of such rents or feu duties, and in respect of such manors, messuages, lands, tenements or hereditaments respectively, in like manner as such commissioners of land tax or supply as aforesaid are empowered to settle and adjust the same, and thereupon to contract and agree

with the bodies politic or corporate, or companies, or other person or persons making such application as aforesaid, for the redemption of their respective proportions of such land tax.

37. And be it further enacted, that whenever any such certificate or schedule as aforesaid shall be produced or transmitted by any bodies politic or corporate, or companies, or other person or persons, in pursuance of this act, for the purpose of entering into any contract for the redemption of land tax, by payment of the consideration in money, the clerk to the commissioners acting in the execution of this act as aforesaid, shall forthwith cause an account to be transmitted to the commissioners for the affairs of taxes, for the information of the commissioners of his majesty's treasury, and also to the receiver-general (b) of the county, riding or place, if in England, or to the receiver-general if in Scotland, which shall specify the amount of the land tax proposed to be redeemed, and the day or days of payment on which the whole consideration, or the different instalments thereof (as the case may be), shall be proposed to be paid; and the said commissioners of the treasury, or any three or more of them, for the time being, are hereby empowered to direct, from time to time as there shall be occasion, sufficient money to be advanced to the commissioners for the reduction of the national debt for the purchase of so much capital stock as shall be necessary for the completion of such contracts, or any instalment thereof, as well before or on the respective days appointed for the payment of the sums to be payable on such contract as before or on the respective days whereon any payments in advance shall be made, as hereinbefore is provided, or as soon after as the same can conveniently be done, out of any monies in the hands of such receivers-general respectively, or out of any public monies in the receipt of the exchequer applicable to the supplies and services of the year, as to the said commissioners of the treasury shall seem expedient, which sums so advanced shall be from time to time replaced by and out of the monies to be paid upon such contract to such receivers-general; and the stock so purchased shall be placed in the names of the commissioners for the reduction of the national debt, for the uses and purposes of this act, in like manner as if the same had been purchased by and with the monies paid on such contract; and as soon as any such contract shall be completed, the commissioners with whom the same shall have been entered into shall also cause notice thereof to be transmitted to the said commissioners for the affairs of taxes, and also to such receiver-general respectively as aforesaid.

38. And be it further enacted, that upon the production of the certificate of any such contract as aforesaid at the Bank of England, in cases where the consideration shall be in stock, and upon the transfer to the commissioners for the reduction of the national debt of the three pounds per centum Bank annuities to be transferred as the consideration for the redemption of the land tax thereby contracted for, or of such proportion of such Bank annuities as shall have been agreed to be transferred as the first instalment thereof, every such body politic or corporate, or company, or other person or persons, shall be entitled to have a certificate or receipt from the cashier or cashiers of the governor and company of the Bank of England, acknowledging such transfer, which certificate or receipt the said cashier or cashiers is or are hereby required to give, and the same shall be indorsed on the certificate of such contract in the form prescribed in the schedule to this act annexed marked (E); and in cases where the consideration shall be in money, then, upon the production of the certificate of

When certificate shall be produced for entering into contract for the redemption of land tax by payment of the consideration in money, the clerk to the commissioners for redemption shall transmit an account to the commissioners for taxes, and to the receiver-general of the land tax proposed to be redeemed, and the treasury may direct money to be advanced to the commissioners for reducing the national debt, for purchasing stock to complete contracts, &c.

On production of certificate of contract, and transfer of the consideration, where in stock, the cashier of the Bank shall grant a receipt for the transfer, which shall be indorsed on the certificate of contract in the form in Schedule (E), and where in

(b) Now to the inspector of taxes, see *ante*, p. 39.

money, on production of such certificate to the receiver-general, &c., and payment of the consideration, a receipt shall be granted and indorsed on the certificate in the form in Schedule (F).

On transfer or payment of consideration, the lands shall be exonerated from land tax from the preceding quarter day, provided the certificate of contract be duly registered, otherwise only from the quarter preceding the day of its being left for registry.

When one or more coparceners shall redeem their land tax, and partition shall thereafter be made, their allotments shall be immediately exonerated from land tax.

Where an option shall have been declared by a con-

such contract to the receiver-general for the county, riding or place in England, or his deputy, or the collector for the shire, stewartry or place in Scotland where the manors, messuages, lands, tenements or hereditaments, or other property of which the said land tax shall be so redeemed shall be situate, and upon payment to such receiver-general or his deputy, or such collector, of the sum of money to be paid as the consideration for such redemption, or of the proportion of any such sum as shall have been agreed to be paid as the first instalment thereof (which sum of money such receiver-general or his deputy, or such collector, is hereby authorized and required to receive accordingly), every such body politic or corporate, or company, or other person or persons, shall be entitled to a certificate or receipt from such receiver-general or his deputy, or such collector, acknowledging such payment, which shall be indorsed on the certificate of the contract in the form prescribed in the schedule to this act annexed marked (F); and every such certificate or receipt of the cashier or cashiers of the Bank of England, or of such receiver-general or his deputy in England, or of such collector in Scotland, shall be an acquittance and discharge to the bodies politic or corporate, or companies, or other person or persons transferring such stock or paying such money as aforesaid, and upon the transfer or payment of such consideration, or of such proportion thereof as shall have been agreed to be transferred or paid as the first instalment thereof, the manors, messuages, lands, tenements and hereditaments, or other property comprised in such contract, shall be wholly freed and exonerated from the land tax charged thereon, and from all further assessments thereof, from such of the quarterly days of payment of land tax as shall next precede the day of the transfer or payment of such consideration, or the first instalment thereof, provided the certificate of the contract shall be duly registered pursuant to the directions of this act: provided always, that where any contract for the redemption of any land tax shall not be registered within the period hereinafter prescribed, the manors, messuages, lands, tenements or hereditaments, or other property therein comprised, shall only be exonerated from the land tax charged thereon from such of the said quarterly days of payment of land tax as shall next precede the day whereon such contract shall be left at the proper office for the purpose of being registered; but all such manors, messuages, lands, tenements or hereditaments, or other property whereof the land tax shall be so redeemed, shall be charged and chargeable with the payment of the land tax up to and upon such next preceding quarterly day of collection or payment of land tax as aforesaid.

39. And be it further enacted, that when any one or more of any persons who shall be seised or entitled in undivided shares and proportions, as coparceners or heirs portioners, tenants in common or joint tenants, of or to any manors, messuages, lands, tenements or hereditaments, shall redeem his, her or their proportion of the land tax charged thereon, and partition shall at any time afterwards be made of the said manors, messuages, lands, tenements or hereditaments between such coparceners or heirs portioners, tenants in common or joint tenants, then and in such case the manors, messuages, lands, tenements or hereditaments which shall upon such partition be allotted to the person or persons who shall so have redeemed his, her, or their proportion of the said land tax shall, immediately upon such partition being completed, be and become exonerated and discharged from such land tax and every part thereof.

40. And be it further enacted, that in all cases where in any contract which shall have been entered into by virtue of the said recited acts for the redemption of land tax, or any of them, an option shall have been

declared to consider the bodies politic or corporate, or companies, or other person or persons contracting for such land tax, on the same footing as a person not interested in the manors, messuages, lands, tenements or hereditaments comprised in such contract, by reason whereof the said manors, messuages, lands, tenements or hereditaments shall remain chargeable with the land tax, and such bodies politic or corporate, or companies, or other person or persons, or their respective successors, heirs, executors, administrators or assigns, shall be desirous of exonerating such manors, messuages, lands, tenements or hereditaments from land tax, it shall be lawful for them respectively, at any time hereafter, to make application for that purpose to the commissioners acting in the execution of this act as aforesaid for the county, riding, shire, stewardry, city, town or place where such manors, messuages, lands, tenements or hereditaments shall be situate; and on any such application, and on the production of a certificate under the hands and seals of any two of the commissioners of land tax acting for the division or place wherein the same shall be situate, of the amount of the land tax then charged on such manors, messuages, lands, tenements or hereditaments, and of the certificate of the contract for the redemption of such land tax, to the said commissioners acting in the execution of this act as aforesaid, it shall be lawful for them, or any two or more of them, to contract with such bodies politic or corporate, or companies, or other person or persons, their respective successors, heirs, executors, administrators or assigns, for exonerating their said manors, messuages, lands, tenements or hereditaments from land tax, and in every such case, where it shall appear by such certificate and contract that no variation has taken place in the meantime in the amount of such land tax, to amend or cause to be amended the certificate of any such contract, by striking out all such parts thereof as relate to the declaration of such option therein, and to certify their having so done under their respective hands and seals on the back of such certificate, and after the registry of such certificate and such indorsement thereon in the manner herein directed (whether such certificate shall have been previously registered or not) the manors, messuages, lands, tenements and hereditaments comprised therein shall be wholly exonerated from land tax from such of the quarterly days of collection and payment of land tax as shall next precede the day whereon such certificate of contract shall be left at the proper office for the purpose of being registered, as last mentioned; and whenever it shall appear in any such case, by the certificate of the amount of land tax, and the certificate of the contract for redemption thereof respectively, that the amount of land tax then charged upon the manors, messuages, lands, tenements and hereditaments comprised therein is either more or less than the amount of land tax redeemed by such contract, it shall be lawful for such commissioners, or any two of them, to rescind such contract, and to enter into a new contract for the redemption of the land tax which shall be then charged upon the said manors, messuages, lands, tenements and hereditaments, without any declaration of an option being inserted therein, and to indorse on the certificate of such new contract a true copy of any receipt or receipts indorsed on the original certificate of the contract purporting to be given by any cashier or cashiers of the Bank of England, or by any receiver or receivers-general of land tax in England, or collector in Scotland, for the consideration, or any part thereof, to be transferred or paid, and actually transferred or paid, on such original contract; provided that no such manors, messuages, lands, tenements or hereditaments shall be exonerated in any case where any such land tax shall have been increased, unless the bodies politic or corporate, or companies, or other person or persons so

tractor for redemption to be considered on the footing of a person not interested in the lands, by reason whereof they shall remain chargeable with land tax, the commissioners for redemption may contract with him for the redemption thereof, upon production of a certificate from two commissioners of the land tax of the amount of the tax charged thereon, and of the contract of redemption, and may amend contracts or enter into new ones.

No such land shall be exonerated where the land tax

has been increased, unless the party shall contract to transfer so much additional stock or pay such additional sums as shall be necessary; and where the land tax has been decreased, and a new contract shall be entered into, the commissioners shall certify the amount of the stock transferred or money paid to the commissioners for taxes, who shall order the difference to be settled.

applying as aforesaid, shall contract to transfer or pay, and shall, at the time to be mentioned in such certificate of contract, accordingly transfer at the Bank of England, or pay to the receiver-general in England, or his deputy, or collector in Scotland, of the county, riding, shire, stewardry, city, borough, town or place where the same shall be situate (as the case may require), so much three pounds per centum Bank annuities, in addition to the amount of stock that shall have been already transferred, or so much money in addition to the amount of money already paid in respect of such land tax, as shall be necessary, according to the provisions of this act, to redeem so much land tax as shall be equal in amount to the difference between the land tax contracted for in and by such new contract and the land tax contracted for in and by the contract which shall have been so rescinded: provided also, that in every such case where the land tax contracted for as aforesaid shall have been in the meantime decreased in amount, which amount shall have been duly charged on any other manors, messuages, lands, tenements or hereditaments in the same parish or place, and a new contract shall be entered into for the redemption of the land tax then charged as aforesaid in pursuance of this act, the commissioners who shall enter into such last-mentioned contract shall certify in writing, signed by two or more of them, to the commissioners for the affairs of taxes, the several amounts of the stock or money contracted to be transferred or paid by and actually transferred or paid in pursuance of the original and new contracts respectively; and it shall thereupon be lawful for the said commissioners for the affairs of taxes to order and direct the governor and company of the Bank of England, or the receiver-general in England, or collector in Scotland, for the county, riding, shire, stewardry, city or place where such manors, messuages, lands, tenements and hereditaments shall be situate respectively, in cases where more or a greater consideration shall have been transferred or paid on the original contract than the consideration inserted in the new certificate of contract, to repay all such monies to the bodies politic or corporate, or companies, or other person or persons who shall be entitled to the same, as shall be due and payable in respect of such difference in the considerations, if such monies shall not have been vested in stock; and in cases where such stock hath been purchased and placed in the name of or transferred to the commissioners for the reduction of the national debt, then upon a certificate, signed by any three or more of the said commissioners for the affairs of taxes, of the amount of such stock transferred upon the original contract, and the amount required to be transferred upon the new contract, it shall be lawful for the said commissioners for the reduction of the national debt, or any one or more of them, and he and they is and are hereby required to transfer the difference between such amounts of stock so certified to the bodies politic or corporate, or companies, or other person or persons entitled unto the same; and after the registry of such certificate of contract in the manner herein directed, the manors, messuages, lands, tenements and hereditaments comprised therein shall be wholly exonerated from land tax from such of the quarterly days appointed for the payment of land tax as shall next precede the day whereon such certificate of contract shall be left at the proper office, for the purpose of being registered as aforesaid.

Personal property invested in the funds, &c. to be laid out in the purchase of lands in trust for any cor-

41. And be it further enacted, that where any manors, messuages, lands, tenements or hereditaments shall belong to or stand limited to the use or for the benefit of any bodies politic or corporate, or public companies, or any feoffees or trustees for charitable or other public purposes, and any personal property which now is or shall hereafter be invested in the public stocks or funds, or placed out on any mortgage or other

security, either in the names of such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or in the names of any trustee or trustees, or of the officer or officers of any court, shall be subject to any trust to be laid out in the purchase of other manors, messuages, lands, tenements or hereditaments, to be conveyed or limited to the use or for the benefit of such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, then and in such case it shall be lawful for such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or for such trustees or officers respectively, with the consent and approbation of any two or more of the commissioners acting in the execution of this act, by virtue of his majesty's letters-patent under the great seal (to be certified under their hands), to apply such personal property in or towards the redemption of the land tax or any part thereof charged upon the said manors, messuages, lands, tenements or hereditaments belonging to such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes; and where any such personal property shall be under the direction or controul of any court, the same shall be so applied under the order of such court, to be made upon the production of such certificate of the said commissioners as aforesaid.

42. And be it further enacted, that where any manors, messuages, lands, tenements or hereditaments belonging to any other person or persons shall be settled or limited to or for any particular uses, trusts, intents or purposes, and any other property shall be subject to any trust to be laid out or invested in the purchase of other manors, messuages, lands, tenements or hereditaments, to be settled to or for the same uses, trusts, intents, or purposes, or to be applied in the payment of any debts or charges affecting the same, then and in every such case it shall be lawful to apply such other property in the redemption of the land tax or any part thereof charged upon such settled manors, messuages, lands, tenements and hereditaments, with such consent as shall be necessary for the purpose of applying such other property in the purchase of any manors, messuages, lands, tenements or hereditaments, according to the terms of the trust affecting the same, whether such trust shall have been created or directed by any act of parliament, deed, will or otherwise; and when any such trust property shall be under the direction or controul of any court, the same shall be so applied under the order of such court.

43. Provided always, and be it further enacted, that where any land tax charged upon any manors, messuages, lands, tenements or hereditaments belonging to any such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, shall be redeemed by the application of any such personal trust property as aforesaid, in pursuance of this act, such land tax shall sink and become merged in the same manors, messuages, lands, tenements or hereditaments, for the benefit of the bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons respectively entitled thereto: provided also, that in case any such personal trust property which shall be so applied shall be insufficient for the redemption of the whole land tax charged upon such manors, messuages, lands, tenements or hereditaments, it shall be lawful for such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons respectively, to use and exercise all and every other the powers given to or vested in them respectively in and by this act, in order to raise money

poration, &c. may be applied with the consent of the commissioners, in the redemption of land tax on estates belonging to such corporation, and where under the controul of any court, with the consent of such court.

Trust property directed to be laid out in land may be applied in redemption of the land tax on the limited lands, with the necessary consent.

Land tax so redeemed with trust property shall merge in the lands.

Where such trust property shall be insufficient, the powers of this act may be exercised to raise the deficiency.

for the redemption of so much of the land tax charged on such manors, messuages, lands, tenements or hereditaments as such personal trust property shall be insufficient to redeem.

Governors of Queen Anne's bounty may lay out money in redeeming land tax on livings, and in purchasing rent charges granted by incumbents.

44. And be it further enacted, that it shall be lawful for the governors of the bounty of Queen Anne for the augmentation of the maintenance of the poor clergy from time to time to apply any sum or sums of money or other funds which under or by virtue of any laws now in force, or of the charter granted in the reign of Queen Anne, now is or are or hereafter shall be applicable towards the augmentation of any living or livings within the meaning of such laws or charter respectively, in and for the redemption of the land tax charged or hereafter to be charged upon the lands, tithes or other profits arising from any such living or livings which at any time before or on or after the twenty-fourth day of June, one thousand eight hundred and two, shall have been or shall be contracted for by the incumbent or incumbents of such living or livings (with the consent of the said governors), or which may be contracted for by the said governors in pursuance of this act, and the transfer or payment of the consideration for such redemption by the said governors, or by their order or direction, shall, from the quarter day next preceding the making thereof, wholly exonerate and discharge the lands, tithes or other profits of such living or livings from such land tax, which shall from thenceforth sink and be extinguished for the benefit of such living or livings; and it shall also be lawful for the said governors from time to time to apply any such sum or sums of money, or other funds as aforesaid, in, for and towards the purchasing any rent-charge or rent-charges which shall have been or shall be granted under the authority of any of the said recited acts or of this act, by any incumbent or incumbents of any living or livings which the said governors have already agreed or shall hereafter agree to augment; and every such rent-charge, when so purchased, shall be surrendered to the incumbent for the time being of the living upon which the same shall have been charged, to the intent that the same may sink and be extinguished for the benefit of such living or livings.

Trustees for the poor clergy may lay out trust money in redeeming land tax on livings.

45. And be it further enacted, that it shall be lawful for the trustees for the time being of any trust property heretofore given by any will for the purpose of being laid out in the purchase of lands or impropriate tithes for the benefit of the poor clergy in England (with such consent as is required by such will) to apply from time to time any sum or sums of money or other funds which by virtue of such will now is or are or hereafter shall be applicable for the purpose aforesaid, in, for or towards the redemption of any land tax charged or to be charged upon the lands, tithes or other profits arising from any living or livings belonging to the church of England which at any time before or on or after the said twenty-fourth day of June, one thousand eight hundred and two, shall have been or shall be contracted for by the incumbent or incumbents of such living or livings, with the consent of the said trustees, or of such other persons whose consent is required by such will, or which may be contracted for by the said trustees, in pursuance of this act; and the transfer or payment of the consideration for such redemption by the said trustees, or by their order or direction, shall, from the quarter day next preceding the making thereof, wholly exonerate and discharge the lands, tithes or other profits of such living or livings from such land tax, which shall from thenceforth sink and be extinguished for the benefit of such living or livings; and every such redemption of land tax by virtue of this act, for the benefit of such living or livings, shall be deemed valid and effectual in the law, and equivalent, to all intents, constructions and pur-

poses, to a purchase or purchases of lands or tithes for that purpose under the trusts of such will, any statutes of mortmain or other statute or law to the contrary notwithstanding.

46. And be it further enacted, that where any lands, tenements or hereditaments have been or shall be settled to charitable uses, for the benefit of any parish or place, it shall be lawful to apply such sum or sums of money as shall be necessary for the redemption of the land tax charged thereon out of any rate made or to be made on such parish or place for the relief of the poor, in case the rents and profits of such lands shall be applicable for the benefit of the poor, and out of any church rate in case the rents and profits shall be applicable to the repairs of any church or chapel, or otherwise out of such parish rate as the circumstance of the particular case shall require; provided always, that no such rate shall be so applied without approbation of two justices of the peace of the county, riding, division or place, certified in writing to the commissioners acting in the execution of this act by virtue of his majesty's warrant under the royal sign manual, upon proof before such justices on oath or affirmation of notice having been given during divine service, on two Sundays at the least, in the church or chapel belonging to such parish or place, or where there shall be no church or chapel then in the church or chapel of some parish adjoining thereto, of an intention to make such application, and of the time and place of applying for the approbation of such justices.

47. And be it further enacted, that where, under any act of parliament, or any deed or will, or under any decree of any court, any trust property shall be applicable to any charitable purposes for the benefit of any parish or place, it shall and may be lawful to apply such trust property, or any part thereof, in the redemption of the land tax charged upon any manors, messuages, lands, tenements or hereditaments settled to charitable uses for the benefit of such parish or place, and by deed under the hands and seals of the parson, vicar or curate, and of the churchwardens and overseers of such parish or place, or of the major part of them, inrolled in such manner as is herein directed with respect to deeds executed by trustees and other persons for the sale of lands for redeeming the land tax, to charge such manors, messuages, lands, tenements or hereditaments, or a sufficient part thereof, with the payment of an annuity or rent-charge equal to the amount of the income of the trust property which shall have been applied in the redemption of such land tax: provided always, that no such trust property shall be so applied or annuity charged without the approbation of such justices, certified in such manner and with such proof of notice as is hereby directed in case of the application of the poor's rates or church rates for the redemption of land tax.

48. And be it further enacted, that it shall be lawful for the governors and directors of hospitals and other charitable institutions to apply any legacies or voluntary donations bequeathed or given to or for the benefit of such hospitals and charitable institutions, and which shall not have been directed by the person or persons bequeathing or giving the same to be applied in any particular manner, for or towards the redemption of the land tax charged upon any manors, messuages, lands, tenements and hereditaments belonging to such hospitals or charitable institutions.

49. And be it further enacted, that it shall be lawful for any company or companies of proprietors of canals or other navigations or works of public utility, hereby empowered to contract for the redemption of the land tax charged on the tolls and other profits arising therefrom, as well as on the messuages, lands, tenements and hereditaments belonging

The land tax on lands settled for the benefit of any place may be redeemed out of the rates, with the approbation of two justices.

Trust property for the benefit of any place may be applied in the redemption of the land tax on lands settled for the benefit of such place, which shall be charged with an annuity equal to the trust property so applied.

Such application and charge of annuity to be with the approbation of the justices.

Donations to charitable institutions may be applied in redemption of land tax.

Canal companies, &c. may redeem their land tax by calls or any other

means of raising money authorized by the respective acts.

Money may be given by will or otherwise for redeeming the land tax on lands settled to charitable uses.

For the purpose of redeeming the land tax on lands belonging to persons (other than corporations, feoffees or trustees) the persons in possession, but who shall not have the absolute estate, &c. (except tenants at rack rent, &c.), may sell part of lands, heriots, &c. for redemption of the land tax, and also rent reserved out of lands granted for beneficial leases or by copies of court roll, &c., or may mortgage the lands or grant any rent-charge to the amount of the land tax.

thereto, to raise such sum or sums of money as shall be necessary for the redemption of such land tax, either by calls on the respective proprietors or by mortgage, or by all and every or any of the ways and means whereby they are or shall be authorized or empowered by any act or acts now in being, or that shall hereafter be past, to raise money for any of the purposes in such acts respectively mentioned.

50. And be it further enacted, that it shall be lawful for any person or persons, by will or otherwise, or any bodies politic or corporate, or companies, to give any sum or sums of money for the purpose of applying the same in the redemption of the land tax charged on any manors, messuages, lands, tenements or hereditaments settled to any charitable uses, which sum or sums may and shall be so applied accordingly; any statute of mortmain or other statute or law to the contrary notwithstanding.

51. And be it further enacted, that for the purpose of redeeming any land tax charged on any manors, messuages, lands, tenements or hereditaments belonging to any person or persons (not being respectively bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes), whether such manors, messuages, lands, tenements or hereditaments shall be respectively situate in the same or in any other division or place in the same county, riding, shire or stewartry, or in any other county, riding, shire or stewartry, and whether such land tax shall have been or shall be contracted for either before or on the said twenty-fourth day of June, one thousand eight hundred and two, by virtue of the said recited acts or any of them, or at any time thereafter by virtue of this act, it shall be lawful for all and every such person and persons who are, is or shall for the time being be seised or possessed or entitled beneficially in possession to the rents and profits of, but who shall not have the absolute estate or interest in any manors, messuages, lands, tenements or hereditaments, or any heriots, services, emoluments or advantages, issuing or payable from or in respect of any freehold or copyhold or customary messuages, lands, tenements or hereditaments, or incident thereto or accruing therefrom, (other than and except tenants at rack rent for any terms of years, or from year to year or at will, and tenants holding under the crown any lands or tenements within the survey and receipt of the Exchequer or the Duchy of Lancaster, or under the Duke of Cornwall, any lands or tenements belonging to and parcel of the Duchy of Cornwall,) (c) but nevertheless under the restrictions and regulations herein-after mentioned, absolutely to sell and dispose of, by public sale or private contract, and, by deed indented and inrolled or registered in the manner prescribed by this act, to convey (either at one time for the purpose of making good the whole of the consideration for the redemption of any such land tax, or at various times for the purpose of making good the respective instalments thereof, as the same shall respectively become due, or any number of instalments at once, as shall be most expedient,) any such manors, messuages, lands, tenements or hereditaments, or any such heriots, services, emoluments or advantages, whereof such person or persons shall be in the actual possession, or entitled beneficially to the rents and profits, as shall be eligible and necessary, whether of freehold or of copyhold or customary tenure, or holden for any term or terms of years (other than for any term or terms of years at a rack rent), and whether the manors, messuages, lands, tenements or hereditaments, heriots, services, emoluments or advantages so sold shall be charged or not charged with or shall be exempt from the payment of land tax, and if the same

(c) See 57 Geo. 3, c. 100, as to sale of lands subject to mortgage.

shall be charged with any land tax then freed and discharged from such land tax; and it shall also be lawful for all and every such persons and person who are or is or shall for the time being be in the actual receipt or perception of and beneficially entitled to the rents and services reserved or due and payable in respect and out of any manors, messuages, lands, tenements or hereditaments which shall have been or shall be granted by him, her or them, or any former owner or owners thereof, for any beneficial lease or leases, or by any copy or copies of court roll, or demised, according to the custom of any manor, for life or lives, or years absolute, or years determinable on any life or lives, absolutely to sell and dispose of, by public sale or private contract, and in like manner to convey (either at one time or at various times as aforesaid) the fee simple and inheritance of any such manors, messuages, lands, tenements or hereditaments which shall have been or shall be so granted or demised for any beneficial lease or leases, or by any copy or copies of court roll, or by any other grant, according to the custom of any manor, for life or lives, or years absolute, or years determinable upon any life or lives, and also the rents and services and other profits reserved or payable upon or in respect of such leasehold or copyhold tenements or hereditaments, subject to the subsisting interests of the respective lessees, copyholders or other customary tenants, whether such last-mentioned manors, messuages, lands, tenements or hereditaments shall be charged or not charged with or shall be exempt from the payment of land tax, or whether the land tax charged thereon shall have been redeemed by the respective lessees or copyholders or customary tenants thereof or not, and if the same shall be charged with any tax then freed and discharged from such land tax; and it shall be lawful for all and every such persons and person, by deed indented, and also inrolled or registered as herein is directed, and under the restrictions and regulations hereinafter mentioned, to convey or demise any of such freehold, copyhold or leasehold manors, messuages, lands, tenements or hereditaments whereof they shall be in the actual possession or beneficially entitled to the rents and profits as aforesaid, freed and discharged from land tax, in case any land tax shall be charged thereon, to any person or persons, by way of mortgage, either in fee simple or for any term or terms of years (where the same shall not be of copyhold or customary tenure), for securing such sum or sums of money as shall be sufficient to redeem the land tax which hath been or shall be so contracted for by such person or persons as aforesaid, or to grant any rent-charge to be issuing out of and chargeable upon any such manors, messuages, lands, tenements or hereditaments as aforesaid, not exceeding the amount of the land tax so contracted for as aforesaid: provided always, that no sale, mortgage or grant of or out of any manors, messuages, lands, tenements or hereditaments shall be made by any such person or persons by virtue of this act, other than for the purpose of redeeming land tax charged thereon (in cases where the same shall be charged with any land tax), and also in other manors, messuages, lands, tenements or hereditaments which stand limited or settled and subject to or for the same uses, trusts, intents or purposes, or in the same order or course of limitation, as the manors, messuages, lands, tenements or hereditaments which shall be so sold, mortgaged or charged as aforesaid, save and except as to such variations as may necessarily be occasioned by the difference in the nature of the tenure of freehold and copyhold estates.

52. And be it further enacted, that it shall be lawful for any person who shall be seised in fee tail of any manors, messuages, lands, tenements or hereditaments in England, to convey such part or parts thereof

No sale, &c. of lands under this act shall be made but for redeeming the land tax thereon, or on other lands settled to the same uses.

Persons seised in fee tail of lands may convey

such parts as may be necessary for redeeming the land tax thereon by deed inrolled.

Committees, guardians, &c. may sell, &c. lands belonging to incapacitated persons, for redeeming the land tax.

Sales, mortgages or grants in relation to estates in England (except by corporations, &c.) shall be made under the authority of the commissioners acting for the place in which the lands shall be situate.

No land shall be sold, &c. under such authority, unless a month's previous notice be given to the commissioners, and a schedule produced containing certain particulars.

as shall be deemed eligible and necessary to be sold for the purpose of redeeming the land tax charged on such manors, messuages, lands, tenements or hereditaments, by deed indented and inrolled or registered in the manner prescribed by this act; and every such deed so inrolled or registered as aforesaid shall as effectually and absolutely bar all estates tail and other estates in possession, reversion, remainder or expectancy, in the hereditaments so conveyed, as if such tenant in tail had levied a fine or suffered a common recovery thereof in due form of law.

53. Provided always, and be it further enacted, that for the purposes aforesaid it shall be lawful for all committees and curators of lunatics or idiots, and guardians or tutors of infants, and all executors and administrators, curators or trustees whatsoever, seised or possessed of any manors, messuages, lands, tenements or hereditaments in trust and having authority to act for infants, minors, issue unborn, femmes covert or other persons incapable by law or deed to act for themselves, on the behalf of such incapacitated persons respectively, and under the restrictions and regulations herein contained, to sell or mortgage and convey or grant any rent-charge out of any manors, messuages, lands, tenements or hereditaments belonging to or limited or settled to the use or for the benefit of any such lunatics or idiots, infants, minors, issue unborn, femmes covert or other incapacitated persons, which such lunatics or idiots, infants or minors, issue unborn (if in esse), femmes covert or other incapacitated persons could or might have sold, mortgaged or charged with any rent-charge for the purpose of redeeming any land tax in respect of their estate or interest therein, either by virtue of this act or otherwise, if they respectively had not been under any such incapacity as aforesaid, and in the same manner in all respects as they respectively could or might have sold or mortgaged and conveyed or charged the same.

54. And be it further enacted, that all sales, mortgages or grants in relation to estates in England which shall be made by virtue of this act by any person or persons (other than bodies politic or corporate or companies, or feoffees or trustees for charitable or other public purposes, and other than such person or persons holding under any grant from the crown or any act of parliament, as hereinafter mentioned) shall be made under the authority and with the consent and approbation of the commissioners for the time being, acting in the execution of this act by virtue of his majesty's warrant under the royal sign manual, for the county, riding or place in which the manors, messuages, lands, tenements or hereditaments which shall be so sold, mortgaged or charged shall be situate; and no such sale, mortgage or grant shall be valid or effectual unless two at least of such commissioners shall certify their consent thereto and approbation thereof by signing and sealing the deed of sale, mortgage or grant as parties thereto.

55. Provided always, and be it further enacted, that no manors, messuages, lands, tenements or hereditaments in England shall be so sold or mortgaged, nor any rent-charge granted thereout by virtue of this act, by any person or persons, under the authority of the said last-mentioned commissioners, without one calendar month's previous notice in writing given to the said commissioners by the person or persons desirous of making such sale, mortgage or grant, nor unless such person or persons shall, previously to such sale, mortgage or grant, produce to the said commissioners a schedule in writing, declaring the quantity or duration of his, her or their estate or interest in the manors, messuages, lands, tenements or hereditaments, whereon the land tax proposed to be redeemed shall be charged, and (if the same shall not be an estate of inheritance)

then the name or names of the bodies politic or corporate, or companies or other person or persons next entitled to any beneficial interest in such manors, messuages, lands, tenements or hereditaments, expectant on the determination of the immediate estate or interest therein; and if such manors, messuages, lands, tenements or hereditaments shall be subject to any mortgage, charge, lien or incumbrance, then the name or names of the bodies politic or corporate, or companies or other person or persons having such mortgage, charge, lien or incumbrance, and the amount thereof, and (if more than one) the priorities of the respective incumbrances.

56. Provided also, and be it further enacted, that if any manors, messuages, lands, tenements or hereditaments, which shall be sold at various times, shall be situate in different counties, then and in such case the person or persons who shall be desirous of making any such sale shall, in case any manors, messuages, lands, tenements or hereditaments situate in any other county shall have been sold for the purpose of making good any prior instalment, produce and show to the said last-mentioned commissioners a certificate, under the hands and seals of the commissioners for such other county or counties, of the former sale or sales, which certificate shall contain a statement and account of the manors, messuages, lands, tenements and hereditaments which shall have been so sold, and also the amount of the purchase money for the same; and the said commissioners for such other county or counties are hereby authorized and required to grant such certificate to the person or persons applying for the same; and such commissioners under whose authority such subsequent sale is proposed to be made, are hereby authorized and empowered to examine upon oath or affirmation, in the manner directed by this act, the person or persons who shall be desirous of making such sale as last mentioned, touching any matters or things relating to any former sales, which such commissioners may think necessary for their information, and to receive any affidavit or deposition in writing in the manner herein prescribed.

Where lands are situate in different counties, certificates of former sales shall be produced to the commissioners in the county where the subsequent sales are made, who may examine the parties on oath respecting such former sales.

57. Provided also, and be it further enacted, that nothing herein contained shall be construed to extend to enable any tenant for lives, or for years determinable on lives or for years absolute, though not at rack rent, to sell any part of the tenement demised, in case of a demise, for which any fine or premium was paid, without the consent of the bodies politic or corporate, or companies or other person or persons entitled to the immediate estate in reversion upon such demise.

Act not to enable tenants for lives, &c. to sell any part of tenements demised without the consent of the persons entitled to the estate in reversion.

58. And be it further enacted, that where any trusts, mortgages, charges, liens or incumbrances shall equally affect or be a charge upon divers manors, messuages, lands, tenements or other hereditaments, part whereof shall be proposed to be sold for the purpose of redeeming the land tax chargeable on the manors, messuages, lands, tenements or hereditaments so equally subject and liable to such trusts, mortgages, liens or incumbrances, then and in such case it shall be lawful for the Court of Chancery in England, and the Court of Session in Scotland, if such courts respectively shall be satisfied that such of the said manors, messuages, lands, tenements or hereditaments as shall not be proposed to be sold for the purposes aforesaid, shall be a sufficient security for the object of such trusts, or for the payment of such mortgages, liens or other incumbrances, to order and direct that such of the said manors, messuages, lands, tenements or hereditaments as shall be sold for the purposes aforesaid, shall be conveyed to the purchaser or purchasers thereof, freed and discharged from such trusts, mortgages, liens and other incumbrances as aforesaid;

Where trusts, &c. equally affect lands, part whereof shall be proposed to be sold for redeeming the land tax thereon, the Court of Chancery in England and of Session in Scotland may order such part to be conveyed to the purchaser discharged

from incumbrances affecting the whole of the lands.

and such purchaser or purchasers shall, after the enrolment or registry of the conveyance or conveyances made under such order or direction as herein is prescribed, hold and enjoy the said manors, messuages, lands, tenements or hereditaments purchased by him, her or them, freed and absolutely discharged therefrom: provided always, that nothing in this act, or in any such order or direction as aforesaid contained, shall extend, or be construed to extend, to discharge the manors, messuages, lands, tenements or hereditaments which shall be sold for the purposes aforesaid, from any trusts, mortgages, liens or incumbrances which shall not equally affect or be a charge upon the whole of the manors, messuages, lands, tenements or hereditaments, the land tax of which shall be redeemed by the monies arising from the sale of a part thereof; but all such last-mentioned trusts, mortgages, liens and other incumbrances shall remain and continue chargeable upon the manors and other hereditaments which shall be sold, in the same manner as if this act had not been passed; and the monies to arise from such sales, and the surplus thereof (if any), shall, under the directions of the said courts respectively, be applied in the same manner as herein is directed in other cases of sales of estates for the purpose of redeeming land tax.

When such sale shall be by auction the commissioners shall cause ten days previous notice to be given, and when by private contract they shall not certify their consent without having an estimate of the value.

59. And be it further enacted, that wherever any such sale as aforesaid shall be by public auction, the commissioners under whose authority the same shall be made, shall cause ten days previous notice at the least of such intended sale to be published in some newspaper usually circulated in the county, riding, stewartry or place wherein such manors, messuages, lands, tenements or hereditaments shall be situate, and wherever any such sale shall be by private contract, such commissioners shall not certify their consent thereto or approbation thereof, without having an estimate in writing, verified upon oath or solemn affirmation (which any one of them is hereby empowered to administer) of the value of such part of the estate as shall be proposed to be sold, nor without being satisfied that the sale thereof will not materially injure the residue of the estate, and that the part proposed to be sold is proper under all circumstances to be sold for the purposes of this act.

Persons (not being corporations, &c.) seized of manors in England, with the approbation of the Court of Chancery, may enfranchise copyhold or customary estates.

60. And be it further enacted, that it shall be lawful for any person or persons (not being respectively bodies politic or corporate, or companies or feoffees or trustees for charitable or other public purposes, and not holding under any grant from the crown, or any act of parliament, as hereinafter is mentioned), who are or shall be seized of or beneficially entitled to any manors in England, of which any copyhold or customary estates shall be holden, with the approbation of the Court of Chancery, to be signified by order upon a petition to be preferred in a summary way, to enfranchise any such copyhold or customary estates.

Heirs of entail in possession in Scotland, their tutors, &c. may apply to the Court of Session in cases of intended sales for redeeming the land tax; and the court shall proceed summarily to authorize

61. And be it further enacted, that where any heir of entail in possession of an entailed estate in Scotland, or his or her tutor or tutors, or where he or she is an idiot or lunatic, his or her curator or curators, mean to sell part of the said estate, to purchase the land tax of the estate in terms of this act, it shall be competent and requisite for him, her or them, to apply by petition to the Court of Session, stating the amount of the land tax payable out of the said estate, what part of the estate it is proposed to sell, and the rent or annual value of that part of the estate, and praying the court upon the allegations on these points being proved to the satisfaction of the court, and it being shown that the sale of the part of the estate proposed to be sold will not materially injure the residue of the estate remaining unsold, and that the part so proposed to be sold is proper (considering all circumstances) to be sold for the purpose aforesaid, to

authorize such sale to proceed in manner hereinafter enacted, and the judges of the said court are hereby authorized and required to order such petitions to be intimated upon the walls of the outer and inner house of the said court, in common form for ten sederunt days, and also to be advertized weekly for two weeks successively in the Edinburgh Gazette, which intimation and advertisement shall be a valid and effectual intimation, advertisement and service, to all intents and purposes, as much as if the said petitions had been personally intimated to or served upon all persons having or pretending to have any interest with regard to the said estate, as substitute heirs of entail, creditors on the said estate, or in any other way or character whatever; and such intimation being duly made, the court shall proceed summarily in the matter, and shall authorize the sale of that part of the estate which the petitioner or petitioners are willing to sell, which the court thinks ought to be sold for the purpose above mentioned, and against the sale of which no sufficient reason is stated by any person having interest; and the extract of the decree of the court authorizing the sale shall be sufficient authority to the commissioners acting under this act to carry on the sale in the manner herein directed.

62. And be it further enacted, that where any heir of entail in possession of an entailed estate in Scotland, or his or her tutor or tutors, or, where he or she is an idiot or lunatic, his or her curator or curators, mean to burthen the said estate with a sum of money to be borrowed to enable him, her or them to purchase the land tax of the said estate, it shall be competent and necessary for him, her or them, to apply by petition to the Court of Session, stating the amount of the land tax payable out of the estate, the sum proposed to be borrowed, and whether it is proposed to grant the heritable security over the whole or part of the estate, and if over part of the estate, what part, and praying the court to authorize him, her or them to borrow such sum as the court shall think proper for the purposes of this act, and to grant heritable security in common form for that sum, over the whole estate or part thereof, as the case may be; and the judges of the said court are hereby authorized and required to order such petitions to be intimated and advertized in the same manner as petitions praying for authority under this act to sell part of entailed estates are by this act ordered to be intimated and advertized, and the effect of such intimation and advertisement shall be the same in both cases; and such intimation and advertisements being duly made, the court shall proceed summarily in the matter, and shall authorize the petitioner or petitioners to grant heritable security over the whole of the entailed estate or part thereof, provided no sufficient reason is stated to the contrary by any person having interest.

63. And be it further enacted, that if any farm, lands or tenements usually possessed together shall be proposed to be sold under the provisions of this act, which shall be more than sufficient for that purpose, and it shall appear to the Court of Session, either from the detached situation of such farm, lands or tenements, or from any other circumstances, that such farm, lands or tenements cannot be divided, in order that an adequate part thereof may be sold without loss to the parties interested, or that the sale of the whole of such farm, lands or tenements would be more eligible and advantageous to the said entailed estate, and to the successive substitute heirs of entail in their order, it shall be competent and lawful for the said Court of Session, in like manner as it is authorized to proceed in other cases by this act (due notice having been given to the next substitute heir of entail being of lawful age, and resident within Great Britain, of such proposal to sell and dispose of such farm, lands or tenements),

such sale, and the extract of their decree shall authorize the commissioners to sell.

In cases of borrowing money by such heirs in Scotland, and granting heritable security for the same, like application to be made to and proceedings had by the Court of Session.

The whole of a farm, &c. which cannot be elgibly divided, may be sold to redeem the land tax thereon, and on other estates limited to the same uses, and the surplus disposed of, under the direction of the Court of Session.

to direct and authorize the sale of the whole of such farm, lands or tenements; and the surplus money, after purchasing stock sufficient to redeem such land tax, and paying and discharging the costs and expenses attending the sale thereof, shall, with the interests and annual produce thereof, be applied and disposed of, under the direction and with the approbation of the said court, in the same manner as herein is directed with respect to the eventual surplus arising from sales, when no more has been exposed to sale than is judged adequate for the redemption of such land tax.

Expenses incurred in purchasing the land tax on such entailed estates may be defrayed out of the price of the land sold, or charged upon the estate, being previously ascertained by the Court of Session.

Such sales shall be by public auction, previous to which the court shall cause articles to be drawn up, binding the purchaser to pay the price to a trustee, to be paid into the Bank of England, upon which the purchaser shall be entitled to a conveyance.

Where part of an entailed estate is sold, and where heritable security is granted in Scotland, it

64. Provided always, and be it further enacted, that all expenses incurred by heirs of entail, or others entitled as aforesaid to purchase the land tax affecting the entailed estate in Scotland, either in selling part of the said estate, or borrowing money on heritable security, or purchasing out of their own proper means the land tax affecting the entailed estate, shall be defrayed out of the price of the land so sold, or shall be included in the heritable or other proper security, and may be made part of the charge upon the entailed estate: provided always, that the amount of these expenses shall be previously ascertained by the Court of Session, by decree to be obtained on a summary application to that purpose.

65. Provided also, and be it further enacted, that where any such sale shall be authorized by the Court of Session, the same shall be carried on by public auction, at such time and on such notices as the said court shall from time to time direct; and further, that previous to any sale to be made in the terms and by virtue of the powers required and given by this act, the Court of Session shall cause articles of sale to be drawn up in the usual forms required by the law of Scotland for making such sale effectual, and whereby the purchaser shall be taken bound to pay the price to a trustee to be named by the person or persons in whose name or for whose behoof the said sale or sales is or are carried on, and which trustee shall be approved of by the said court, and shall find security to their satisfaction that the sum or sums of money so to be paid to him by the said purchaser or purchasers shall be duly and faithfully applied in the manner and for the purposes herein enjoined and directed; and further, that the said trustee, upon receipt of the said price or prices, shall be forthwith bound to pay the said money into the Bank of England, to be there placed to the account of the commissioners for the reduction of the national debt, to be by them applied in the manner and for the purposes directed and specified by this act; and the receipt of the cashier or cashiers of the Bank shall be a full and sufficient discharge to the said trustee, and to the said purchaser or purchasers, for the sum or sums of money so agreed to be paid by him, her or them in manner aforesaid, and which purchaser or purchasers, upon payment of the sum or sums by the said trustee into the Bank of England as aforesaid, shall be entitled to demand and obtain from the said heir of entail or other person or persons in whose name, or at whose instance, or for whose behoof the said sale or sales is or are carried on, such disposition, conveyance or other title to the subjects so sold, containing all usual and necessary clauses for rendering complete the right to the same in favour of the said purchaser or purchasers, under the direction of the said court.

66. And be it further enacted, that where any part of an entailed estate in Scotland is sold for the purposes of this act in the manner hereinbefore directed, and where any heritable security is granted upon an entailed estate, also in the manner hereinbefore directed, such sale and heritable security shall be as valid and effectual, to all intents and purposes, as if the estate part of which is so sold, or upon which the heritable

security is granted, had been held by the seller and granter of the heritable security in fee simple, unfettered by any entail; and the person to whom such heritable security is granted, his heirs, executors and assignees, shall have and be entitled to use all the powers, remedies and means known in law to recover either the interest due upon the money lent or the principal sum: provided always, that it shall not be competent to adjudge all or any part of the entailed estate either for the interest or principal sum of the money so lent.

67. And be it further enacted, that for the purpose of raising money to redeem the land tax charged on any manors, messuages, lands, tenements or hereditaments, subject to any restriction in the power of the person or persons entitled beneficially to the rents and profits thereof to cut down timber standing thereon, it shall be lawful for such person or persons, with the approbation of the Court of Chancery in relation to estates in England, and of the Court of Session in relation to estates in Scotland, to cut down such quantity of timber as the said courts respectively shall, upon application made by petition in a summary way, direct, and to apply the produce thereof, and the surplus of such produce (if any), under the direction of such courts respectively, in the same manner as hereinafter is directed with respect to monies produced by sale of estates for the redemption of land tax; and the land tax which shall be so redeemed by the monies arising from the sale of any such timber shall, when all the instalments to be transferred or paid upon the contract for the redemption thereof shall be completed, sink and become merged in the manors, messuages, lands, tenements or hereditaments whereon the same was charged for the benefit of the person or persons for the time being beneficially entitled thereto, unless such courts respectively shall make any order or direction respecting the manner in which the income to be derived from the redemption of any such land tax ought to be and shall be applied, during so long time as the manors, messuages, lands, tenements or hereditaments on which such timber shall have been growing shall be in the possession of any person or persons having a limited interest or limited interests therein, which order and direction such courts respectively are hereby authorized and empowered to make, having regard to the state and condition of the timber, and to the rights of all persons interested in such manors, messuages, lands, tenements and hereditaments respectively: provided also, that it shall be lawful for such courts respectively to order and direct that the costs and expenses incurred in the surveying, valuing and felling such timber, or otherwise on account of the sale thereof, shall be paid and satisfied out of the purchase monies for the same.

68. And be it further enacted, that where the monies to be paid as the consideration for any sale, mortgage or grant to be made by virtue of this act by any person or persons (other than bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes), shall not exceed the sum of one thousand pounds, the deed of sale, mortgage or grant, or the inrolment thereof, and in cases of copyhold or customary estates the deed of sale or of grant, or the admittance to such copyhold or customary estates, or any copy of the entry upon the court rolls of such deed of sale or grant or admittance, shall not be liable to any stamp duty whatever; and every deed of sale or mortgage, and every surrender, grant and admittance of or to any messuages, lands, tenements or hereditaments which shall have been sold by virtue of the said recited acts for a consideration not exceeding one thousand pounds, and all copies of the entry upon the court rolls of any such surrenders, grants or admittances, shall be valid and effectual in the law to all intents and purposes

shall be as valid as if the estate had been unentailed; but the estate shall not be adjudged for the interest or principal of the money lent.

Timber may be cut down, with the approbation of the Court of Chancery, &c., and the produce applied in the redemption of the land tax, as in cases of real estate, and the land tax shall merge in the lands, unless otherwise ordered by the courts.

Where the consideration for any sale, mortgage or grant (other than by corporations, &c.) shall not exceed 1000*l.*, the deed of sale, &c. shall not be liable to stamp duty.

For the purpose of redeeming the land tax, corporations or trustees for public purposes may sell part of the lands charged, or may mortgage the same, or grant any rent-charge to the amount of the land tax.

whatever, although no stamp duty shall have been paid for the same, and all persons whomsoever shall be and are hereby indemnified and saved harmless from and against any penalties or forfeitures which may have been incurred by reason of any such surrenders, grants or admittances, or any copies thereof as aforesaid, having been so made and granted, without any stamp duty having been demanded or received for the same.

69. And be it further enacted, that for the purpose of redeeming any land tax charged on any manors, messuages, lands, tenements or hereditaments belonging to any bodies politic or corporate, or companies, or any feoffees or trustees for charitable or other public purposes, (whether such manors, messuages, lands, tenements or hereditaments shall be respectively situate in the same or in any other division or place in the same county, riding, shire or stewartry, or in any other county, riding, shire or stewartry, and whether such land tax shall have been or shall be contracted for either before or on the said twenty-fourth day of June one thousand eight hundred and two, by virtue of the said recited acts or any of them, or at any time thereafter, by virtue of this act,) it shall be lawful for all such bodies politic or corporate, and companies, and feoffees or trustees for charitable or other public purposes, (notwithstanding any private statutes, bye laws, ordinances or regulations restraining them in that behalf,) but nevertheless under the restrictions and regulations hereinafter mentioned, absolutely to sell and dispose of by public sale or private contract, and by deed indented, and inrolled or registered in the manner prescribed by this act, to convey (either at one time, for the purpose of making good the whole of the consideration for the redemption of any such land tax, or at various times, for the purpose of making good the respective instalments thereof as the same shall respectively become due, or any number of instalments at once, as shall be most expedient) any such manors, messuages, lands, tenements or hereditaments whereof they shall be in the actual possession, or entitled beneficially to the rents or profits, as shall be eligible and necessary (whether of freehold or copyhold or customary tenure (d)), or holden by them for any term or terms of years (other than for any term or terms of years at a rack rent), and whether the manors, messuages, lands, tenements or hereditaments so sold shall be charged or not charged with or shall be exempt from the payment of land tax, and if the same shall be charged with any land tax, then freed and discharged from such land tax, or absolutely to sell and dispose of by public sale or private contract, and in like manner to convey, either at one time or at various times, as aforesaid, the fee simple and inheritance of any manors, messuages, lands, tenements or hereditaments belonging to such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, which shall have been or shall be granted or demised for any beneficial lease or leases, or by any copy or copies of court roll, or by any other grant, according to the custom of any manor, for life or lives, or years absolute, or years determinable upon any life or lives, and also the rents and services and other profits reserved or payable upon or in respect of such leasehold or copyhold tenements or hereditaments (subject to the subsisting interests of the respective lessees, copyholders or other customary tenants), whether such last-mentioned manors, messuages, lands, tenements or hereditaments shall be charged or not charged with or shall be exempt from the payment of land tax, and although the land tax charged thereon may have been redeemed by the respective lessees or copyholders or customary tenants thereof, or other persons

(d) See 38 Geo. 3, c. 60, s. 19.

having interest therein, and if the same shall be charged with any land tax then freed and discharged from such land tax; and it shall also be lawful for all such bodies politic or corporate, and companies, and feoffees or trustees for charitable or other public purposes, for the purposes aforesaid, by deed indented, and also inrolled or registered in the manner herein prescribed, to convey or demise any part or parts of such freehold, or copyhold or customary, or leasehold manors, messuages, lands, tenements or hereditaments hereinbefore mentioned, and whereof they shall be so in the actual possession, or beneficially entitled to the rents and profits as aforesaid, freed and discharged from land tax (in case any land tax shall be then charged thereon), to any person or persons, by way of mortgage, either in fee simple or for any term or terms of years (where the same shall not be of copyhold or customary tenure), for securing such sum or sums of money as shall be sufficient to redeem the land tax which hath been or shall be so contracted for by such bodies politic or corporate, or companies, as aforesaid, or to grant any rent-charge to be issuing out of and chargeable upon any such manors, messuages, lands, tenements or hereditaments as aforesaid, not exceeding the amount of the land tax so contracted for as aforesaid: provided always, that no sale, mortgage or grant of or out of any manors, messuages, lands, tenements or hereditaments shall be made by any such bodies politic or corporate, companies, or feoffees or trustees for charitable or other public purposes, by virtue of this act, other than for the purpose of redeeming land tax charged thereon (in cases where the same shall be charged with any land tax), and also on any other manors, messuages, lands, tenements or hereditaments which shall stand limited or subject to or for the same uses, trusts, intents or purposes, or in the same order or course of limitation, as the manors, messuages, lands, tenements or hereditaments which shall be so sold, mortgaged or charged as aforesaid, save and except as to such variations as may necessarily be occasioned by the difference in the nature of the tenure of freehold and copyhold estates.

70. And be it further enacted, that for the purpose of redeeming any such land tax as aforesaid it shall be lawful for all such bodies politic and corporate, and companies, and feoffees or trustees for charitable or other public purposes, by deed indented, and inrolled or registered as aforesaid, to enfranchise any messuages, lands, tenements or hereditaments which are or shall be holden by copy of court roll or other customary tenure of any manor belonging to any such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, whether such manor be subject to any lease or not, and also to sell and dispose of any heriots or fee farm rents, chief rents or quit rents, or other emoluments or advantages issuing or payable from or in respect of any freehold or copyhold or customary manors, messuages, lands, tenements or hereditaments, or incident thereto and accruing therefrom.

71. And be it further enacted, that where any person or persons holding under any grant from the crown or under any act of parliament any manors, messuages, lands, tenements or hereditaments wherein his majesty, his heirs or successors, hath or shall have any estate, right or interest, in remainder, reversion or expectancy, (other than persons holding under the crown any manors, messuages, lands, tenements or hereditaments within the survey and receipt of the exchequer or the Duchy of Lancaster, or holding under the Duke of Cornwall any manors, messuages, lands, tenements or hereditaments belonging to and parcel of the Duchy of Cornwall, by virtue of any demise or grant by copy of court roll or otherwise, for life or lives, or for years determinable on any life or lives, or for

No sale, &c. shall be made of lands, but for redeeming the land tax thereon, or on other lands settled to the same uses.

For the purpose of redeeming the land tax, corporations, &c. may enfranchise lands, and sell heriots, &c.

Lands held by grant from the crown, or under any act, wherein his majesty hath any estate (except within the survey of the exchequer, &c.), may be sold or enfranchised for redeeming

the land tax on lands limited to the same uses as those sold or enfranchised.

any term of years absolute, or from year to year, or during pleasure,) have contracted or shall hereafter contract for the redemption of the land tax charged on any of such manors, messuages, lands, tenements or hereditaments, it shall be lawful for such person or persons (being in the actual possession or entitled beneficially to the rents and profits of such manors, messuages, lands, tenements or hereditaments), for the purpose of raising money to complete the redemption of the land tax so contracted for (but nevertheless under the restrictions and regulations hereinafter mentioned), to sell and dispose of by public sale or private contract, and by deed indented, and inrolled or registered as herein is prescribed, to convey, either at one time or at various times, as hereinbefore is mentioned, any of such manors, messuages, lands, tenements or hereditaments, whether the same shall be charged or not charged with land tax, and if charged with any land tax then freed and discharged from such land tax; and it shall also be lawful for such person or persons, for such purpose, and under such restrictions and regulations as aforesaid, to enfranchise any messuages, lands, tenements or hereditaments which are or shall be holden by copy of court roll or other customary tenure of any such manors so holden by such person or persons as aforesaid, and also to sell and dispose of any heriots, fee farm rents, chief rents or quit rents, or other emoluments or advantages issuing or payable from or in respect of any manors, lands, tenements or hereditaments, or incident thereto or arising therefrom, any thing herein contained to the contrary thereof notwithstanding: provided always, that the manors, messuages, lands, tenements or hereditaments of which the land tax shall be so redeemed shall stand and be limited to and for the same uses, trusts, intents and purposes as the manors, messuages, lands, tenements or hereditaments, heriots, rents, emoluments or advantages, which shall be sold, or the manors of which any such copyhold or customary estate shall be enfranchised stood and were limited at the time of such sale or enfranchisement.

72. His majesty may appoint any members of the privy council to be commissioners for regulating sales by corporations, companies or trustees for public purposes, or wherein his majesty may have any interest, two of whom may act].—*Repealed by 54 Geo. 3, c. 173, and by 1 & 2 Vict. c. 58, their powers vested in commissioners' of the treasury.*

73. Commissioners' oath].—*Repealed by 54 Geo. 3, c. 173.*

If statements respecting contracts for such sales are not satisfactory the commissioners may require information on the subject, and receive depositions made before any commissioners for receiving affidavits, &c.

74. And be it further enacted, that if the statement made to the said commissioners for the time being acting in the execution of this act by virtue of his majesty's letters-patent under the great seal, by any bodies politic or corporate, or companies, or any feoffees or trustees for charitable or other public purposes, or other person or persons, selling under their authority or direction as aforesaid, respecting any such intended sales, mortgages or grants, or the value of the estate or estates proposed to be sold, shall not be satisfactory to the said commissioners, it shall be lawful for them to require such information to be given them respecting any matters or things relating to any such sales, mortgages or grants as they shall deem necessary, and to receive any affidavits or depositions in writing, upon oath or affirmation, made before any commissioners or persons who are or shall be authorized to take affidavits in causes depending in any of the courts at Westminster, or before any justice of the peace, respecting any matters or things relating to any such intended sales, mortgages or grants.

The commissioners may employ a secretary and other officers.

75. And be it further enacted, that the said last-mentioned commissioners shall and may from time to time employ a secretary, and all such other officers and persons as may be necessary, and shall and may from

time to time, at their discretion, dismiss and discharge any secretary or other officers and persons already appointed or hereafter to be appointed, and to appoint others in their place.

76. And be it further enacted, that every sale, enfranchisement, mortgage or grant of any rent-charge which shall be made of or out of any manors, messuages, lands, tenements or hereditaments by virtue of this act, by any bodies politic or corporate, or companies, or any feoffees or trustees for charitable or other public purposes, or by any such person or persons holding under any grant from the crown or under any act of parliament as aforesaid, shall be so made by, with and under the consent, sanction, control, direction and authority of the said last-mentioned commissioners, and no further or other consent, authority, approbation or confirmation whatever shall be required to enable any such sales, enfranchisements, mortgages or grants as aforesaid: provided always, that no such sale, mortgage, enfranchisement or grant shall be valid and effectual unless two at least of the said commissioners shall certify their consent thereto and approbation thereof by signing and sealing the deed of sale, enfranchisement, mortgage or grant, as parties thereto.

Sales, &c. by corporations, &c. shall be made under the direction of the said commissioners, two of whom at least shall be parties to the sale.

77. And be it further enacted, that it shall be lawful for the governors of the charity for the relief of the poor widows and children of clergymen, with the consent and under the direction and authority of the said last-mentioned commissioners, to sell and dispose of any manors, messuages, lands, tenements, or hereditaments given to them by any will, either generally for the relief of such poor widows or children as aforesaid, or subject to any qualifications or restrictions as to the mode of applying such relief, in the extent of the allowance to be made to individuals, and to apply the money arising by such sale or sales for the purpose of redeeming land tax charged on any other manors, messuages, lands, tenements or hereditaments vested in such governors for the purposes of their charity.

The governors of the charity for the relief of the widows and children of clergymen, with the consent of the said commissioners, may sell lands given by will for redeeming the land tax on other lands vested in them.

78. And be it further enacted, that where the land tax charged upon the glebe lands, tithes or other profits of any living or livings in the patronage of any college, cathedral church, hall or house of learning, in either of the universities of Oxford and Cambridge, or in the patronage of either of the colleges of Eton or Winchester, or of any trustee or trustees for any such college, cathedral church, hall or house of learning, or in the patronage of any other corporation aggregate shall have been or shall be redeemed by or on the behalf of any such college, cathedral church, hall or house of learning, or by any such corporation aggregate, by virtue of any of the provisions of the said recited acts or of this act, it shall be lawful for any such college, cathedral church, hall or house of learning, or for any such trustee or trustees thereof respectively as aforesaid, or for any such corporation aggregate, to provide for such redemption by sale of any lands, tenements or hereditaments belonging to such corporations respectively, or by the grant of any rent-charge which they could or might respectively lawfully make for the redemption of any land tax charged on the lands belonging to such corporations, and the land tax so redeemed shall be forthwith extinguished; but every such college, cathedral church, hall or house of learning respectively, or such corporation aggregate, shall nevertheless be entitled to an annual rent-charge issuing out of such living equivalent to the amount of the land tax redeemed, unless it shall be declared in writing under the common seal of the body or bodies having such right of patronage or nomination, at the time of presenting or nominating any clerk or clerks to such living or livings, that such rent charge shall be suspended during his or their incumbency or respective incumbencies, which declaration the body or bodies entitled to nominate to such living or livings

Where the land tax on any glebe, &c. of any living belonging to colleges, &c. shall be redeemed, it may be provided for by sale of any lands belonging thereto, or grant of a rent-charge, but such college, &c. shall be entitled to a rent charge out of the living, unless it be declared otherwise at the time of presentation.

shall from time to time be competent to make : provided always, that such suspension shall be without prejudice to the right of the said body or bodies respectively to recover such rent-charge after the next or any future avoidance : provided also, that any declaration made by any such body at the time of redeeming the said land tax shall be as available during the incumbency of the then rector, vicar or curate as if it had been made at the time of his being preferred to such living.

Where any rector shall be entitled to the patronage of any vicarage or perpetual curacy, and the land tax on the glebe, &c. shall be redeemed by him, he may provide for such redemption by sale of part of the glebe belonging to the rectory, but the incumbent of the rectory, when not holding the vicarage, &c., shall be entitled to an annual rent-charge out of the vicarage.

Mines, &c. shall not pass by conveyance of land sold, nor advowsons, &c., though appendant to the land.

No deed under authority of the last-mentioned commissioners shall be liable to stamp duty.

Where any lands belonging to corporations, &c.

79. And be it further enacted, that where any ecclesiastical rector shall in right of his rectory be entitled to the patronage or donation of or to any vicarage or perpetual curacy, and there shall not be any glebe land belonging to such vicarage or perpetual curacy which shall be eligible or proper to be sold for the purpose of redeeming the land tax charged on the glebe lands, tithes or other profits thereof, and such land tax shall have been or shall be redeemed by such ecclesiastical rector, then and in such case it shall be lawful for such ecclesiastical rector, whether he shall be also incumbent of the vicarage or perpetual curacy or not, to provide for the redemption of such land tax by sale of part of the glebe lands belonging to such rectory in the same manner in all respects as he could or might provide for the redemption of the land tax charged on the glebe lands, tithes or other profits thereof, and the land tax so redeemed shall be forthwith extinguished ; but whenever and so long as such rectory and vicarage or perpetual curacy respectively shall be held by different incumbents, the incumbent for the time being of such ecclesiastical rectory shall be entitled to an annual rent-charge issuing out of the vicarage or perpetual curacy equivalent to the amount of the land tax charged thereon at the time of such redemption as aforesaid.

80. Provided always, and be it further enacted, that no mines or minerals, or seams or veins of coal, metals or other profits of the like nature, belonging to any manors, messuages, lands, tenements or hereditaments, which shall be sold by any bishop or other ecclesiastical corporation aforesaid, for the purpose of redeeming any land tax, whether the same shall be opened or unopened, nor any right, title or claim to open or work the same, nor any advowson or right of patronage or presentation to any living or ecclesiastical benefice, or right of nomination to any perpetual curacy, shall pass by any conveyance of such manors, messuages, lands, tenements or hereditaments, either by express or general words in such conveyance, although such advowson, right of patronage or presentation, or nomination, may be appendant or appurtenant to such manors, messuages, lands, tenements or hereditaments ; and such mines or minerals, seams or veins of coal, metal or other profits aforesaid, together with all proper and necessary powers for opening and working the same, and such advowsons, rights of patronage or presentation, or nomination, shall be always absolutely excepted and reserved to such bishops or other ecclesiastical corporations aforesaid, as fully and effectually, to all intents and purposes, as if the same were in such conveyance expressly excepted and reserved.

81. And be it further enacted, that no deed or instrument whatever whereby any sale, enfranchisement, mortgage or grant shall be made of or out of any manors, messuages, lands, tenements or hereditaments under the authority of the said last-mentioned commissioners, by virtue of this act, shall be liable to any stamp duty whatever.

82. And be it further enacted, that where any manors, messuages, lands, tenements or other hereditaments of or belonging to any bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, which shall be sold by virtue of this act, shall be,

either exclusively or in common with other manors, messuages, lands, tenements or hereditaments, subject to or charged with any yearly sum or sums, stipend or stipends, or other profit or emolument, to or for the use of any rector, vicar, curate, or other person or persons, it shall be lawful for the said last-mentioned commissioners to direct how and in what manner and proportions, and out of what part or parts of the manors, messuages, lands, tenements or hereditaments originally liable thereto, such sum or sums, stipend or stipends, or other profits or emoluments as aforesaid, or any specific part or parts thereof, shall respectively be paid or borne in future; and in every such case, and from thenceforth, the manors, messuages, lands, tenements or other hereditaments, or such specific part or parts thereof by or out of which the same shall be so directed to be paid or borne, shall be exclusively subject thereto, and to such powers and remedies for the recovery thereof as the law has provided for the recovery of rent reserved on leases.

83. And be it further enacted, that where part only of divers manors, messuages, lands, tenements or hereditaments which may have been usually demised together by any such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, by one lease upon which an entire ancient and accustomed rent or rents hath or have been reserved or made payable, shall be sold for any of the purposes of this act, it shall be lawful for the said last-mentioned commissioners to apportion such ancient rent or rents, and to settle and adjust the proportion thereof which shall from thenceforth be paid or payable in respect of such of the manors and other hereditaments comprised in the said lease which shall not be sold for the purposes aforesaid, or to settle out of what part or parts of the manors, messuages, lands, tenements or hereditaments liable thereto the whole of such rent or rents (if the nature of the reservation will not admit of apportionment) shall be reserved or paid in future; and in all leases which shall thereafter be granted of such last-mentioned manors and other hereditaments the sum or other article or thing which shall have been so settled and apportioned shall be the rent to be reserved thereon, any law to the contrary notwithstanding.

84. And be it further enacted, that where any bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, shall enfranchise any copyhold or customary messuages, lands, tenements or hereditaments, which are or shall be holden of any manor belonging to them which shall be under lease, it shall be lawful for the said last-mentioned commissioners to settle and adjust all questions that may arise between any such bodies politic or corporate, and companies, and feoffees or trustees for charitable and other public purposes, enfranchising as last-mentioned, and his or their lessee or lessees, or any cestui qui trust of such lessee or lessees, touching or concerning any such enfranchisement, and to order and direct a recompence to be reserved out of the purchase money to such lessee or lessees, and such person or persons, if any, as shall or may be interested or entitled as cestui que trusts or otherwise under such lessee or lessees, for any loss or injury that may occur to him, her or them by any such enfranchisement as aforesaid.

85. And be it further enacted, that where the reversion of any manors, messuages, lands, tenements or other hereditaments holden under any body politic or corporate, or company, or any feoffees or trustees for charitable or other public purposes, by virtue of any lease for one or more life or lives, or for years absolute or determinable on the dropping of one or more life or lives, or by copy of court roll or customary tenure

shall be sold, which are subject to any charge, the said commissioners shall direct how the same shall be paid in future.

Where part of lands usually demised together by corporations, &c. upon which an ancient rent has been reserved shall be sold, the said commissioners shall settle how it shall be paid in future.

The commissioners shall adjust all questions between corporations, &c. and their lessees, with respect to enfranchisement of lands.

Where the reversion of lands holden under any corporation, &c. by lease or copy of court roll, &c.

shall be purchased by the persons beneficially entitled to the profits, who shall be bound to renew at their own charge, the interests under the lease as well as the reversion shall, under the directions of the said commissioners, be made chargeable with the money advanced and the interest, but if not so bound, the reversion only shall be chargeable, unless the persons advancing the money shall be desirous of the subsisting lease being also made chargeable.

Where the immediate estates under any such lease shall be charged with the payment of the money advanced for the reversion, the persons entitled to the rents shall be chargeable with the interest but not for more than one year prior to their becoming so entitled. The commissioners may direct an ap-

placation for life or lives, shall be purchased under the powers of this act, by or with the proper monies of the person or persons for the time being beneficially entitled to the rents and profits thereof, and where such lease or leases shall be subject to any will or settlement, so that such person or persons shall not, at the time of purchasing the said reversion thereof, be entitled to the absolute interest under such lease or leases, and such person or persons shall be bound by any covenant, engagement or condition to renew the lease at the accustomed periods, with his, her or their own monies, or with or out of the rents and profits of the estate, then and in every such case the immediate estates and interests under such subsisting lease or leases, as well as the reversion expectant thereon, shall, under the direction of the said last-mentioned commissioners, be charged with and made subject to the repayment of the principal money advanced for the purchase of such reversion, with lawful interest, to or for the benefit of the person or persons advancing the same, his, her or their executors, administrators or assigns; but if the person or persons so for the time being beneficially entitled to the rents and profits of the estates comprised in such subsisting lease or leases as aforesaid shall not be liable to any covenant, engagement or condition to renew the lease at the accustomed periods with his or her own monies, or with or out of the rents and profits of the estate, then and in such case the reversion only expectant on the subsisting lease or leases shall, under such direction as aforesaid, be charged and made subject for the benefit of such person or persons, with the payment of the principal money advanced for the purchase thereof, together with lawful interest, to accumulate from the time of such purchase till the expiration of the subsisting lease, after deducting out of such interest the annual rent (if any) which shall be payable during the lease, and which shall have been purchased with the reversion, unless the person or persons advancing such money shall be desirous that the same, together with the interest, may be made a charge on the subsisting lease or leases, in which case the immediate estates and interests under the same, as well as the reversion expectant thereon, shall be charged and made subject to the payment of such principal money and interest, in like manner as if such person or persons had been bound to renew the lease, and, subject to such charges so to be made respectively as aforesaid, the fee simple of such manors, messuages, lands, tenements or other hereditaments shall be settled, under the like direction, for the benefit of the person or persons so purchasing the same, and of such other persons as would have been entitled under such will or settlement to the benefit of any renewed lease or leases for the time being, and so as to be enjoyed by them for such respective estates and interests as, considering the alteration of the tenure, shall appear to the said commissioners most correspondent with the intention of such will or settlement: provided always, that where the immediate estates or interests under any such lease or leases shall be charged with and made subject to the payment of the principal money advanced for the purchase of the reversion, the persons successively entitled to the rents and profits of the manors, messuages, lands, tenements and hereditaments comprised in the subsisting lease or leases respectively, shall be made chargeable with the interest accruing during his or her estate therein, and that no greater arrear than for one year shall be recoverable against any person who shall become entitled in remainder for interest accrued during the estate or term of any person or persons entitled to any preceding estate or interest in the premises: provided also, that it shall be lawful for the said commissioners to direct an application to be made to the Court of Chancery,

in a summary way, for obtaining direction as to the mode of settling any such reversion, or the equity of redemption thereof, where the case shall appear to them to be attended with difficulty.

86. And be it further enacted, that it shall be lawful for any bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, by and under the direction and authority of the said last-mentioned commissioners, to contract and agree with their respective lessees and tenants holding under any demise, by copy of court roll or otherwise, who shall under the powers contained in the said recited acts or any of them, or of this act, have redeemed the land tax charged on the manors or other hereditaments comprised in such demises respectively, for an assignment to such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, of the land tax which shall have been so redeemed by their respective lessees or tenants; and for the purpose of completing the purchase of such assignment it shall be lawful to carry into execution all and every or any of the powers which under and by virtue of this act are or shall be vested in them for raising money by sale of any manors or other hereditaments for the purpose of redeeming any land tax in the first instance: provided always, that if any monies shall be then remaining in the Bank of England, or any stock shall be then invested in the names of the commissioners for the reduction of the national debt, which shall have arisen from any sale or sales before made by any such body politic or corporate, or company, or feoffees or trustees for charitable or other public purposes, contracting for the purchase of such assignment, and which shall not have been applied to the redemption of any land tax, it shall be lawful for the said commissioners, under the great seal, or any two or more of them, to order and direct that the consideration agreed to be paid or transferred for such purpose shall be paid or transferred out of such monies or stock respectively, and the governor and company of the Bank of England and such commissioners for the reduction of the national debt respectively are hereby authorized and required, upon a certificate of such order, signed by any two or more of the said commissioners, under the great seal, to pay or transfer to the person or persons assigning such land tax the money or stock specified in such certificate, and the receipt or receipts of such person or persons shall be a sufficient discharge for such money or stock.

87. And be it further enacted, that where any manors, messuages, lands, tenements or hereditaments belonging to any bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, shall be sold to raise money for the redemption of land tax, and it shall afterwards appear that the money arising from such sale or sales shall not be sufficient to redeem the whole of the land tax charged on the manors, messuages, lands, tenements or hereditaments belonging to such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, and such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, shall be willing and desirous to pay into the Bank such further sum or sums as may be necessary to make up the whole of the money requisite to redeem such land tax, then it shall be lawful for the cashier or cashiers of the Bank of England, and they are hereby required, to give a receipt or receipts for all such sum or sums as may be offered to be paid to them to make up such deficiencies, and to apply such monies for the purpose of completing such redemption.

plication to the chancery in cases of difficulty.

Corporations, &c. by authority of the said commissioners may contract with their lessees, &c. who have redeemed their land tax, for an assignment thereof, and may sell lands to raise money for that purpose, and if any money shall be in the Bank or any stock invested in the names of the commissioners for the reduction of the national debt arisen from sales made by such corporations, &c. which shall not have been applied for redemption of land tax it may be applied for purchase of such assignment.

Where the money arising from sale of lands belonging to any corporations, &c. shall be insufficient to redeem the whole of the land tax, the Bank may receive money to make up the deficiency.

Land tax redeemed by bishops, &c. shall be considered as an additional yearly rent on the present and future demises.

88. And be it further enacted, that where the land tax charged on any manors, messuages, lands, tenements or hereditaments belonging to any bishop or other ecclesiastical corporation shall have been or shall be redeemed by such bishop or ecclesiastical corporation with any monies which shall have been or shall be raised for that purpose by virtue of any of the powers or provisions of the said recited acts or of this act, such land tax shall be considered as yearly rent payable to such bishop or other ecclesiastical corporation, his and their successors, over and above the reserved rent (if any), during the demise existing at the time of such sale, and shall be recovered and paid as such, and the land tax so redeemed shall in all future demises of such manors, messuages, lands, tenements or hereditaments be added to the ancient and accustomed yearly rent reserved or made payable during the terms granted by such demises, and shall be reserved and made payable as such accustomed yearly rent during the terms to be granted as aforesaid, and shall be recovered and recoverable as such accustomed rent by the like remedies as such bishops or other ecclesiastical corporations may use for the recovery of the ancient and accustomed rent reserved upon such demises, and where such manors, messuages, lands, tenements or hereditaments shall be demised to any underlessee who shall be bound by any covenant or agreement to pay the land tax charged thereon, then and in such case the amount of such land tax shall be considered as rent reserved or made payable on such last-mentioned demise, and the same powers shall be had, used or enjoyed for the recovery thereof as for the recovery of such rent when in arrear.

Land tax redeemed by corporations, &c. on copyhold or customary lands held by lease shall be considered as rent reserved thereout.

89. And be it further enacted, that where any land tax chargeable on any manors, messuages, lands, tenements or hereditaments which are or shall be holden by copy of court roll or other customary tenure of any manor or manors belonging to any body politic or corporate, or company, or any feoffees or trustees for charitable or other public purposes as aforesaid, by virtue of any lease or leases, shall have been or shall be redeemed by any such body politic or corporate, or company, or feoffees or trustees for charitable or other public purposes, under the powers contained in any of the said recited acts or this act, the amount of the land tax so redeemed or purchased shall be considered as rent reserved to such body politic or corporate, or company, or such feoffees or trustees for charitable or other public purposes as aforesaid, out of such copyhold or customary manors, messuages, lands, tenements or hereditaments, and be payable on the same days as such land tax was payable before the redemption thereof, and the same powers shall be had, used and enjoyed for the recovery thereof as for the recovery of rent in arrear.

The whole of lands usually occupied together may be sold with the consent of the persons first entitled in remainder, by authority of the commissioners.

90. And be it further enacted, that if any farm, and lands, tenements or hereditaments, usually occupied together, shall be proposed to be sold under the provisions of this act, which shall be more than sufficient for the purpose of redeeming the land tax, and in case it shall appear to the satisfaction of the respective commissioners under whose authority such sale is to be made that such farm and lands, tenements or hereditaments, cannot be decided in order that an adequate part thereof may be sold without loss to the parties interested, and (in cases of sales by any person or persons other than bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes) if the person or persons who shall be entitled to the first or next beneficial estate in remainder, reversion or expectancy, being of full age, shall consent and agree to the sale of the whole of such farm and lands, tenements or hereditaments so proposed to be sold, on the terms and under the restrictions herein men-

tioned, it shall be lawful in such case for such respective commissioners to direct and authorize the sale of the whole of such farm and lands, tenements or hereditaments, in the manner directed by this act.

91. And be it further enacted, that where any bodies politic or corporate, or companies, or any feoffees or trustees for charitable or other public purposes, or other person or persons, shall have redeemed or shall redeem their, his or her land tax, by or out of their, his or her own personal estate, or by or out of any trust property applicable to such redemption, by virtue of the said recited acts or of this act, or by any other means than by sale, mortgage or grant made or to be made under the provisions of the said recited acts or of this act, and also where any such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, shall be entitled, under any of the provisions of the said recited acts, to demand an assignment of any land tax upon the determination of any precedent estate (in cases of contracts already entered into by virtue of the said acts wherein an option shall have been declared as therein is mentioned), or shall agree under the provisions of this act with the executors or administrators of any person dying before the transfer or payment of all the instalments to be transferred or paid upon any contract entered into by him or her, to take an assignment of such contract for the purpose of completing the same, it shall be lawful for all and every such bodies politic and corporate, and companies, and feoffees or trustees for charitable and other public purposes, and other person or persons, either for the purpose of reimbursing all stock (in cases where the original consideration for the redemption of any such land tax shall have been in stock) and for reimbursing all sums of money (in cases where the original consideration for such redemption shall have been in money) which shall respectively have been before transferred, laid out or applied in the redemption of such land tax, or for the purpose of raising money to purchase any such assignment of land tax, or for the purpose of raising money as well to purchase the assignment of any contract not completed as to complete the instalments remaining due thereon as aforesaid, to carry into execution all and every or any of the powers by this act given, in order to raise money by sale, mortgage or grant, for the redemption of land tax, in such and the same manner, and under and subject to such and the same rules, restrictions and regulations, in all respects, as such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, would have been authorized by this act to carry into execution the same powers for the purpose of redeeming any land tax in the first instance; and where any such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, shall have redeemed or shall redeem any such land tax by and out of any monies which shall have arisen or been produced, or shall arise and be produced by any mortgage or grant which shall have been or shall be made by virtue of the said recited acts or of this act, it shall also be lawful, for the purpose of paying off any sums borrowed on that account, to carry into execution all and every or any of the powers by this act given in order to raise money by sale for the redemption of land tax, in such and the same manner, and under and subject to such and the same rules, restrictions and regulations in all respects, as such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, would have been authorized by this act to carry into execution the same powers for the purpose of redeeming any land tax in the first instance.

Where persons redeem their land tax by any other means than by sale, mortgage or grant, and when entitled to demand an assignment of any land tax, &c., they may raise money in the same way as they could have done in the first instance, as also to pay off money borrowed on mortgage or grant.

Where any allowance shall be made out of any fee farm or other rents in respect of the land tax, they may be sold subject to such allowance.

92. And be it further enacted, that where any deduction or allowance shall have been or shall be made or allowed out of any fee farm or other rents or annuities issuing or payable out of any manors, messuages, lands, tenements or hereditaments, to or for the benefit of any bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, in respect of the land tax charged or which shall have been charged on such manors, messuages, lands, tenements or hereditaments, it shall be lawful for such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, to sell such fee farm or other rents or annuities, for the purposes and according to the provisions and under the restrictions of this act, subject to such deduction or allowance, and whether the land tax charged on the manors, messuages, lands, tenements or hereditaments out of which the same shall be issuing or payable shall have been or shall be redeemed at the time of such sale or not, and although the purchase monies for the same shall, in the judgment of the respective commissioners authorizing and approving of or consenting to such sale, be sufficient to redeem so much land tax only as shall be equal to the amount of the clear fee farm or other rent or annuity, after making such deduction or allowance as aforesaid; and every such fee farm or other rent or annuity shall thenceforth be freed and exonerated from land tax, and all future assessments thereof, and also from all deductions or allowances thereout in respect of land tax, other than and except such deduction or allowance as shall have been made or allowed at the time of such sale.

Two months' notice of the intention to sell any leasehold or copyhold lands shall be given to the person beneficially interested therein, during which period he shall have the pre-emption, as shall one coparcener on the refusal of the others, and if the price offered shall not be accepted the lands shall not be sold at a reduced price till after two months' further notice, unless the privilege of pre-emption be waived.

93. And be it further enacted, that where the fee simple and inheritance of any manors, messuages, lands, tenements or hereditaments holden under any beneficial lease or leases, or by copy of court roll, as hereinbefore is mentioned, shall be proposed to be sold by virtue of this act, two calendar months' notice of such intended sale shall be given by the body politic or corporate, or company, or other person or persons proposing to sell the same, to the person or persons for the time being beneficially interested therein under the subsisting lease or leases or copy or copies of court roll thereof, or to his, her or their committee or committees in cases of lunacy, or guardian or guardians in cases of infancy, or in any other cases of incapacity to the trustee or trustees or other person or persons having authority to act for such person or persons incapable of acting for themselves, during which period of two months the person and persons so beneficially interested, or his, her or their committee or committees, guardian or guardians, trustee or trustees, or other person or persons having authority to act for him, her or them, on his, her, or their behalf, shall be entitled to contract for the purchase thereof, in preference to any other person or persons; and any one coparcener, or joint tenant, or tenant in common, beneficially interested as aforesaid, shall have the like privilege of pre-emption in respect of the whole of the estate comprised in any such lease or grant by copy of court roll, on the refusal of any other coparcener, joint tenant or tenant in common, to contract for the purchase of their respective shares; and such manors, messuages, lands, tenements or hereditaments shall not be sold to any other person or persons till after the expiration of such notice, unless the person or persons having the privilege of pre-emption on behalf of themselves or others shall, by writing under his, her or their hand or hands, waive the same, in which case such fee simple and inheritance may be sold to any other person or persons at any time before the expiration of such notice: provided always, that when any price shall have been offered for the purchase of any such

manors, messuages, lands, tenements or hereditaments, by any person or persons having such privilege of pre-emption as aforesaid, which shall not be accepted by the body politic or corporate, or company, or other person or persons proposing to sell the same, such manors, messuages, lands, tenements or hereditaments shall not at any time afterwards be sold to any other person or persons for a less price than the price so offered by the person or persons having such privilege of pre-emption as aforesaid, till after the expiration of two calendar months' further notice given to such last-mentioned person or persons of the sale proposed to be made at such reduced price (and which further notice is hereby required to be given in every such case), during which further period such person or persons shall have the like privilege of pre-emption as aforesaid of such manors, messuages, lands, tenements or hereditaments, at such reduced price: provided also, that if such person or persons shall waive such privilege of pre-emption in manner aforesaid, such manors, messuages, lands, tenements or hereditaments may be sold to any other person or persons at such reduced price, at any time before the expiration of such period: provided also, that every such notice to any committee of any lunatic, or any guardian of any infant, or any other person having authority to act for any incapacitated person, shall be as valid and effectual to enable the sale of such manors, messuages, lands, tenements or hereditaments to any person or persons not having any interest in the subsisting lease or grant thereof, after the expiration of such notice, (or sooner, in case of the waiver of the privilege of pre-emption by any such committee, guardian or other person or persons having authority to act as aforesaid,) as if such notice or waiver had been given or made to or by any person or persons of capacity by law to act for themselves.

94. And be it further enacted, that no sale or mortgage of any copyhold or customary messuages, lands, tenements or hereditaments, by virtue of this act, shall extend or be construed to extend in anywise to prejudice or affect the right of any lord or lords, lady or ladies of any manor of which the same may be holden to such fine or fines as shall have been usual and accustomed and of right ought to be yielded and paid to such lord or lords, lady or ladies, upon any alienation of and admittance to such copyhold or customary messuages, lands, tenements or hereditaments, nor to authorize any purchaser or mortgagee of any such copyhold or customary messuages, lands, tenements or hereditaments, to enter and take any rents or profits thereof by virtue of this act, until such fine or fines shall have been duly paid: provided always, that upon the production of the deed of sale or mortgage, and upon the payment or tender of such fine or fines as aforesaid, the lord or lords, lady or ladies for the time being of any such manor shall, at the next or some subsequent court to be holden for such manor, upon request of the purchaser or mortgagee of any such copyhold or customary messuages, lands, tenements or hereditaments, not only grant the same to him, her or them, by copy of court roll for such estate or interest as shall be sold or conveyed, reserving the usual and accustomed rents, customs and services, but shall also at the same court admit him, her or them tenant or tenants of the same copyhold or customary lands or tenements as other copyholders of the same manors have been wont to be admitted, and to receive his, her or their fealty accordingly.

95. Provided always, and be it further enacted, that no other or greater quantity of any estate (except in the case hereinbefore mentioned) shall be sold by virtue of this act than what shall appear to the respective commissioners, under whose authority the sale shall be made, eligible and

Sale or mortgage of copyhold or customary lands not to affect the right of the lord of the manor to fines, &c

No more of an estate (except in a certain case) shall be sold

nor more money raised than shall appear to the commissioners necessary for redeeming the land tax and paying expenses.

necessary to be sold for the purposes thereof; and no more money shall be raised by any such sale, or by any mortgage or grant of any rent-charge to be made by virtue of the powers and provisions of this act, than what shall appear to such respective commissioners sufficient for the purpose of redeeming the land tax proposed to be redeemed, and also for the purpose of paying and satisfying the costs and expenses which the bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons making any such sale, mortgage or grant, shall incur on account thereof; and it shall be lawful for the respective commissioners under whose authority any such sale, mortgage or grant shall be made, and also for any courts, where the authority of such courts is requisite to such sale, mortgage or grant, to order and direct that such costs and expenses shall in the first instance be paid and satisfied out of the monies to arise therefrom, or that so much thereof as they shall deem sufficient shall be reserved for that purpose; and the order or direction of such respective commissioners or of such courts respectively shall be a sufficient discharge for so much of the said monies as shall be paid by any purchasers, mortgagees or grantees in pursuance thereof.

No lands shall be sold, mortgaged or charged if the person next beneficially entitled shall, within a month after notice given to him of making such sale, &c., agree to redeem the land tax, which he shall then be bound to complete.

96. Provided also, and be it further enacted, that no manors, messuages, lands, tenements or hereditaments shall be sold, mortgaged or charged by virtue of this act, if the bodies politic or corporate, or companies, or other person or persons who shall be beneficially entitled to the first or next beneficial estate in remainder, reversion or expectancy therein (if any such shall be), or the guardian or guardians of any such person or persons in cases of infancy, or committee or committees of his, her or their estates in cases of lunacy, shall, within one calendar month after notice in writing shall be given to him, her or them by the bodies politic or corporate, or companies, or other person or persons desirous of making such sale, mortgage or grant, (which notice they are hereby required to give in every such case,) propose and agree to redeem the land tax for the redemption of which such sale, mortgage or charge was proposed to be made, and which land tax any such guardians or committees are hereby authorized and empowered to redeem out of any monies or personal property belonging to any infants or lunatics for whom they shall be guardians or committees respectively; and in every such case the contract for the redemption of such land tax shall be made in the name of or be assigned to the body politic or corporate, or company, or other person or persons so beneficially entitled in remainder, reversion or expectancy as aforesaid, who shall be bound to complete the same, and have and enjoy all benefits and advantages arising therefrom as other persons in remainder or reversion redeeming any land tax are by this act entitled to have and enjoy: Provided always, that no such notice as last aforesaid shall be required to enable any sale, mortgage or grant by virtue of this act, in cases where the persons desirous of making such sale, mortgage or grant shall be the guardian or committee or the husband of the person or persons beneficially entitled to the first or next beneficial estate in remainder as aforesaid.

Where a part of an estate in England shall be proposed to be sold or mortgaged, reversions aggrieved may apply to

97. Provided also, and be it further enacted, that it shall be lawful for any body politic or corporate, or company, or other person or persons interested in remainder, reversion or expectancy in any estate in England of which any part shall be proposed to be so sold or mortgaged by virtue of this act, or for the guardians, committees or trustees of any such person or persons who shall be aggrieved by such intended sale or mortgage, or conceive themselves so to be, at any time before such estate shall have

actually been conveyed by way of sale or mortgage, to present a petition to the High Court of Chancery, which court shall have power, in a summary way, to make such order respecting the suspension of or proceeding in such sale or mortgage, or for the sale or mortgage of any other part of the estate in question, as well as for the payment of any costs occasioned by such petition, as such court shall think fit.

98. And be it further enacted, that all and every sum and sums of money to arise by virtue of any sale, mortgage or grant to be made in pursuance of this act (except such part thereof, if any, which shall have been reserved under the order and direction of the respective commissioners authorizing the sale, mortgage or grant for the purpose of paying costs and expenses incurred therein, and except in cases where the payment thereof is otherwise authorized or directed by this act) shall be paid by the respective purchasers, mortgagees or grantees into the Bank of England, and thereupon the governor and company of the Bank of England are hereby required to place the same to the account of the commissioners for the reduction of the national debt, under the title of "an account of the sale of the land tax," who shall keep distinct accounts thereof, and cause the same to be forthwith invested in the purchase of three pounds per centum bank annuities, in their names, according to the directions of this act, whether the contract or contracts for the redemption of the land tax to be redeemed therewith, or the deed of sale, mortgage or grant, shall have been completed or not; and the cashiers of the Bank are hereby required from time to time to receive all such monies when tendered at the Bank, and the receipt of such cashiers, or any one of them, shall be a full and sufficient discharge to the several purchasers, mortgagees or grantees paying in such monies as aforesaid; and the bodies politic or corporate, or companies, or other person or persons whose land tax shall have been or shall be redeemed therewith, shall, upon the production of the certificate of the contract or contracts for the redemption of such land tax, be entitled to have and receive the same certificates and discharges, and their, his or her estate shall be exonerated and discharged from such land tax, in the same manner in all respects as if the quantity of three pounds per centum bank annuities to be purchased with such monies had been actually transferred by them, him or her to the said commissioners as the consideration for the redemption of such land tax.

99. And be it further enacted, that where any manors, messuages, lands, tenements or hereditaments shall be sold by virtue of this act for the purpose of redeeming any land tax, it shall be lawful for the bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons making such sale (with the consent and approbation of the respective commissioners under whose authority the same shall be made), to agree with the purchaser or purchasers of such manors, messuages, lands, tenements or hereditaments, that the consideration for the purchase of the same shall be in the three pounds per centum consolidated or in the three pounds per centum reduced bank annuities, to be transferred by such purchaser or purchasers to the commissioners for the reduction of the national debt, in lieu of lawful money of Great Britain to be paid into the Bank of England in the manner hereinbefore directed; and the commissioners for the reduction of the national debt are hereby required to accept and receive the transfer of such three pounds per centum bank annuities; and the certificate of any of the cashiers of the Bank of England, acknowledging such transfer, shall be as effectual a discharge to the respective purchasers transferring such stock as if the consideration for such purchase had been

the Court of Chancery, who may suspend the proceeding and order payment of costs.

Money arising from sale, &c. shall be paid into the Bank to the account of the commissioners for reducing the national debt, and invested in the three per cents., and the cashier's receipt shall be a discharge, and the persons whose land tax shall be redeemed shall be exonerated therefrom as they would have been if they had transferred stock.

With the consent of the commissioners agreement may be made with the purchasers of lands that the consideration shall be in the three per cents., transferred to the commissioners for reducing the national debt instead of money, &c.

in lawful money of Great Britain, and paid into the Bank of England in manner hereinbefore directed; and the bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons whose land tax shall have been redeemed therewith, shall be entitled to the same certificates and discharges, and their, his or her estate shall be exonerated and discharged from such land tax in the same manner in all respects as if such bank annuities had been actually transferred by them, him or her as the consideration for the redemption of such land tax.

Where there shall be a surplus of stock after transferring sufficient to redeem the land tax, such surplus from lands in England shall be invested in the Bank in the name of the accountant-general in Chancery, and applied, by order of the court, in discharge of debts affecting the lands, or in purchase of other lands; the dividends in the meantime to be paid to the person entitled to the lands.

In Scotland such surplus stock shall be placed in one of the public banks, by authority of the court of session, who shall apply the same in payment of debts affecting the estate, or in the purchase of other

100. And be it further enacted, that whenever, by reason of any fluctuation in the price of the said bank annuities, or that the precise quantity of estate necessary to be sold for the purposes aforesaid cannot be set apart to be sold, or by reason of the whole of any farm, and lands, tenements or hereditaments, being sold under the authority of this act, there shall be any surplus of stock transferred as the consideration for or purchased with the money arising by any sale, mortgage or grant to be made by virtue thereof, after reserving so much of such stock as shall be agreed to be transferred as the consideration for the land tax redeemed, the said surplus stock shall, where such manors, messuages, lands, tenements or hereditaments sold, mortgaged or charged are situate in England, be placed in the books of the Bank of England in the name and with the privity of the accountant-general of the Court of Chancery, to the intent that the same may be applied in the manner hereinafter mentioned; (that is to say,) to the intent that such surplus stock may at a convenient time be sold, and the money arising therefrom applied, under the direction and with the approbation of the said court (to be signified by an order made upon a petition to be preferred in a summary way), in the discharge of any debt or debts, or parts thereof, affecting the manors, messuages, lands, tenements or hereditaments the land tax charged whereon shall have been so redeemed, or where the same shall not be so applied then the same shall be laid out and invested, under the like direction and approbation, in the purchase of other manors, messuages, lands, tenements and hereditaments, which shall be conveyed and settled to, for and upon such and the like uses, trusts, intents and purposes, and in the same manner, as the manors, messuages, lands, tenements and hereditaments which shall be so sold, mortgaged or charged as aforesaid stood settled and limited, or such of them as at the time of making such conveyance and settlement shall be existing undetermined and capable of taking effect; and in the meantime the dividends and annual produce of such surplus stock shall from time to time go and belong to the person or persons who would for the time being have been entitled to the rents and profits of the said manors, messuages, lands, tenements and hereditaments in case such last-mentioned purchase and settlement were made.

101. Provided always, and be it further enacted, that where such manors, messuages, lands, tenements and hereditaments so sold, mortgaged or charged are situated in Scotland, such surplus stock may be sold, and the money arising therefrom be paid into or placed in one or other of the two public banks of Scotland, with the previous authority of the court of session, the judges of which court are hereby empowered and required, upon summary petition to be presented to them by or on the behalf of the proprietor or heir in possession for the time being, to direct and order that the said surplus money or balance shall be laid out and employed, as soon as conveniently may be, under the direction and with the approbation of the said court, either in the payment of debts affecting the said intended entailed estate or in the purchase of other lands, tene-

ments or hereditaments, which respectively shall be limited and settled to the same persons and uses and under the same clauses and conditions as the said manors, messuages, lands, tenements and hereditaments which shall be so sold, mortgaged or charged as aforesaid stood settled and limited, and in the mean time, till the said surplus money or balance shall be so employed, to order and direct the money to be laid out upon such security as to the court shall seem proper, upon interest, and to direct such clauses to be inserted in the bond or other security to be taken for the money as shall be effectual to secure the person or persons who would for the time being have been entitled to the rents and profits of the said manors, messuages, lands, tenements and hereditaments, in case such sale, mortgage or grant had not been made, and the succeeding heirs of entail who shall successively come to the possession of the same, the enjoyment of the interest of the said money, and to preserve the capital until the money shall be employed as aforesaid.

102. Provided always, and be it further enacted, that if any such surplus as aforesaid shall not exceed the amount of two hundred pounds principal stock the same shall be transferred to a trustee to be named by the bodies politic or corporate, or companies, or other person or persons redeeming such land tax, in order that the same may be applied in manner hereinbefore directed, without obtaining or being required to obtain the direction or approbation of the Court of Chancery or Court of Session as aforesaid.

103. Provided always, and be it enacted, that where any manors, messuages, lands, tenements or hereditaments shall be sold or charged for the purpose of redeeming any land tax, the consideration for the redemption whereof shall in the contract be stipulated to be paid in money, and the monies to be produced by any such sale, mortgage or grant shall not exceed five hundred pounds, then and in such case it shall be lawful for the respective purchasers or mortgagees of such manors, messuages, lands, tenements or hereditaments, or the respective grantees of any rent-charge thereout, to pay their respective purchase or mortgage monies to the receiver-general for the county or riding, or the collector for the shire or stewartry, where the same manors, messuages, lands, tenements or hereditaments shall be situate, whose receipts shall be as effectual in all respects to discharge such respective purchasers, mortgagees or grantees as the receipt of the cashier of the Bank of England would have been in case such monies had been paid into the Bank; and the respective bodies politic or corporate, or companies, or other person or persons whose land tax shall have been redeemed therewith, shall be entitled to have and receive the same discharges, and their respective estates shall be exonerated and discharged from such land tax in the same manner in all respects as if such money had been actually paid by them; and in case there shall be any surplus of such monies, after reserving the consideration for such land tax, the same shall be paid to a trustee or trustees, to be named by the bodies politic or corporate, or companies, or other person or persons redeeming such land tax, in order that the same may be applied in the manner directed by this act respecting surplus stock where the same shall not exceed two hundred pounds stock.

104. Provided always, and be it further enacted, that in all cases where any money shall be raised, under any of the provisions of this act, for the purpose of reimbursing any stock or any sum or sums of money laid out in the redemption of land tax, or of paying off any sums before borrowed for that purpose, or for the purpose of purchasing the assignment of any land tax under any of the provisions of the said re-

lands, and in the meantime place it out at interest for the benefit of the person entitled to the lands.

If the surplus does not exceed 200*l*. stock it shall be transferred to a trustee without application to the courts.

Where lands are sold or are charged for not more than 500*l*., and the consideration for redemption is to be paid in money, it may be paid to the receiver-general or the collector of the place, and any surplus shall be paid to a trustee, and applied as surplus stock not exceeding 200*l*.

The money arising from lands sold for reimbursing any sums laid out in the redemption of land tax, or

purchase of any assignment of any contracts, shall, under the order of the commissioners who authorized the sale, be paid to the persons entitled to the benefit thereof, and any remainder paid to the Bank, &c.

cited acts or of this act, or the assignment of any contracts not completed, in order to complete the same, such monies shall not be paid into the Bank of England, or to any receiver-general or collector, but the same, or (in cases where the assignment of any contract shall be purchased in order to complete the same, or in cases of sale,) so much thereof as shall be requisite, shall, under the order of the respective commissioners who shall have authorized the sale, mortgage or grant, be paid to the bodies politic or corporate, or companies, or other person or persons entitled to the benefit thereof, whose receipt or receipts in pursuance of such order shall as effectually discharge the respective purchasers or mortgagees as the receipt or receipts of the cashier of the Bank of England, or any receiver-general or collector would have done in case the same had been paid into the bank, or to such receiver or collector, pursuant to the directions of this act; and the remainder of such monies (in cases where any such shall be) shall in pursuance of such order be paid into the Bank of England, or to the receiver-general or collector (as the case may require), to the same account, and shall be applied in the same manner; and the cashiers of the Bank, or any of them, and such receiver-general or collector, are or is hereby required to give such receipt for the same as if the whole of such purchase or mortgage money had been paid into the Bank, or to such receiver-general or collector, in pursuance of this act.

Where lands are sold for redeeming any land tax the purchase money may be agreed to be paid by instalments into the Bank in manner prescribed by this act.

105. And be it further enacted, that where any manors, messuages, lands, tenements or hereditaments shall be sold by virtue of this act for the purpose of redeeming any land tax, it shall be lawful for the bodies politic or corporate, or companies, or other person or persons making such sale, to agree with the purchasers of such manors, messuages, lands, tenements or hereditaments, that the purchase money for the same shall be paid by instalments, provided such instalments be to be paid into the Bank of England in the manner directed by this act within the same period and on the same days and times as shall be specified in the contract for the redemption of such land tax for the transfer or payment of the respective instalments of stock to be transferred thereon, together with interest at the time of payment of each instalment, as herein is directed to be paid upon the transfer of stock by instalments: provided also, that such agreement, and the days and times stipulated for the payment of such instalments, and the amount thereof respectively, be inserted and expressed in the indenture whereby such manors, messuages, lands, tenements or hereditaments shall be conveyed: provided also, that after such conveyance shall be executed no such body politic or corporate, or company, or other person, nor their respective successors, executors, or administrators, shall be subject or liable to any penalty or forfeiture by this act imposed, in case of default in the transfer of any of the instalments agreed to be transferred on the contract entered into by such body politic or corporate, or company, or other person, for the redemption of the land tax charged on their manors, messuages, lands, tenements or hereditaments, nor shall the land tax so contracted for be revived or again become chargeable on the manors, messuages, lands, tenements and hereditaments whereon the same was charged prior to such contract, but all such penalties and forfeitures shall be paid, sustained, and borne by such purchaser or purchasers, his, her or their heirs, executors, administrators or assigns, and all the subsequent instalments of such purchase money shall be recoverable as a debt to his majesty upon record against him, her or them, and against his, her or their estates, goods, chattels and effects.

Where the purchase

106. And be it further enacted, that where any manors, messuages,

lands, tenements or hereditaments shall be sold by any bodies politic or corporate, or companies aforesaid, or by any person or persons whatever, for the redemption of any land tax, under a contract or agreement with the purchaser or purchasers thereof that the purchase money shall be paid into the Bank of England in not more than six equal instalments at equal periods from each other, and be completed within the period of one year from the time of paying in the first instalment, then and in every such case it shall be lawful for the lords commissioners of the treasury, or any three or more of them, for the time being, at any time after payment of the first instalment, to agree with the purchaser or purchasers of such manors, messuages, lands, tenements or hereditaments for the advance or loan to him, her or them of so much money as shall be sufficient for the immediate completion of the contract, upon such terms and conditions for securing the repayment of the said principal money so to be advanced, with lawful interest for the same, as the said lords commissioners of the treasury, or any three or more of them, for the time being, shall think reasonable and just, and as shall be agreed to by such purchaser or purchasers; or otherwise it shall be lawful for the said lords commissioners of the treasury, or any three or more of them, to contract and agree with any other bodies politic or corporate, or companies, or other person or persons, for the advance or payment into the Bank of England, by such bodies politic or corporate, or companies, or other person or persons, on the behalf of such purchaser or purchasers, of such sum or sums of money as he, she or they shall desire to be advanced for the purposes before mentioned, upon such terms and conditions as the said bodies politic or corporate, or companies, or other person or persons, and the said purchaser or purchasers, shall respectively agree upon.

money of lands sold for redeeming the land tax is to be paid into the Bank within the year, and at not more than six instalments, the treasury may, after payment of the first, advance money for the immediate completion of the contract, or agree with any other persons for the advance of such money to the purchaser.

107. Provided always, and be it further enacted, that all and every person and persons for whom any such sum and sums shall be advanced for the purpose aforesaid, shall enter into a security for the repayment of the same, with interest, by writing obligatory to our sovereign lord the king, in such sum or sums of money as shall be directed by the said lords commissioners of the treasury, or by the corporation, companies, societies, or persons respectively advancing the same as aforesaid, to be paid to our said lord the king, by such form of words as obligations to the king's majesty have been used to be made, and with such conditions to be thereunder written as between the said commissioners of the treasury, or the parties advancing such sums of money, and the said respective purchasers, shall be agreed on; and that all such obligations so to be made shall be good and effectual in the law, and shall be of the same quality, force and effect, to all intents and purposes, as any obligation made to our sovereign lord the king, or his predecessors or any of them, hath at any time heretofore been or now is adjudged, received or taken to be, any law, usage or custom to the contrary notwithstanding: provided also, that no obligation to his majesty in pursuance of this act shall be liable to any stamp duty whatever.

Purchasers receiving such advance to enter into bonds to the king for repayment, with interest.

108. And be it further enacted, that if default shall be made by any such purchaser or purchasers, his, her or their heirs or assigns, in the repayment of any such sum or sums of money which shall be so advanced either by the said lords commissioners of the treasury or by any other bodies politic or corporate, or companies, or other person or persons aforesaid, or of the interest thereon, or any part thereof, within the respective times limited by the said obligations for the payment thereof, it shall be lawful for the said lords commissioners of the treasury, or the said bodies politic or corporate, or companies, or other person or persons aforesaid, who

Such bonds not liable to stamp duty.

On failure of repayment of such advance the treasury or other lenders shall issue certificates to the proper officers of the crown, requiring them to pro-

ceed against the defaulters; the sum due to be inserted in the writ, and the money, when recovered, shall be paid to the Bank.

shall have advanced such sums of money as aforesaid, and they are hereby respectively required, without further delay, to issue his or their certificate or certificates from time to time to the proper officer of the crown having the management of proceedings upon obligations to his majesty, requiring such officer or officers personally to proceed against the person or persons making such default, his, her and their heirs, executors and administrators, for the recovery of such parts of the sums advanced as shall be then due, together with interest as aforesaid, and such costs and charges attending such proceedings as shall be by law payable for the same, the amount of which principle sums so to be levied the said commissioners of the treasury, or bodies politic or corporate, or companies, or persons aforesaid, shall cause from time to time to be testified by their note in writing, under the hands of any two or more of them, to such officer or officers, and which sums shall be inserted in the writ or process, and the like process shall and may from time time to time issue as aforesaid as occasion shall require; and the sums so recovered (the costs and charges aforesaid excepted) shall be paid to the said cashier or cashiers of the Bank of England, without abatement, deduction, or delay, in satisfaction of such demands.

On the production of such certificate to a baron of the exchequer, and on his fiat, an extent shall issue, without further process.

109. Provided also, and be it further enacted, that where any proceeding shall be directed under the authority of this act no writ or writs of scire facias shall be required to be issued, but that upon the production of the certificate or certificates of the said commissioners as before mentioned before any of the barons of the respective courts of exchequer at Westminster or in Scotland an extent shall and may issue in the first process upon the fiat of such baron, without any affidavit or other verification or proof of the cause of such proceeding than such certificate or certificates as aforesaid.

On payment of the advance, with interest, the purchaser's bond shall be delivered up, and in case of prosecution satisfaction entered on record.

110. And be it further enacted, that after the due payment of the sums advanced, with interest as aforesaid, every obligation entered into in pursuance of this act, being fully satisfied according to the true intent and meaning of this act, shall be forthwith delivered up to be cancelled; and in case any such obligation shall have been prosecuted according to the directions of this act, the said commissioners of the treasury, or any three or more of them, shall by their warrant or warrants direct the proper officer or officers of the said respective courts of exchequer to enter up satisfaction, on such obligation or obligations being so satisfied as aforesaid, upon the record, or otherwise to deliver up the same to be cancelled, as the case may require.

Process may issue against the lands purchased, as also against all lands and goods of the purchaser.

111. And be it further enacted, that such process as aforesaid shall and may lawfully issue on any such obligation as aforesaid against the manors, messuages, lands, tenements or hereditaments so to be purchased as aforesaid, and all other the manors, messuages, lands, tenements or hereditaments, and also the goods, chattels and effects of such purchaser or purchasers, his, her or their heirs, executors or administrators, for the benefit of any such person or persons, bodies, corporations or companies, his, her and their heirs, successors, executors, administrators or assigns, who shall in pursuance of any such agreement with the said lords commissioners of the treasury advance or lend any sum or sums of money to such purchaser or purchasers as aforesaid.

Persons receiving such advance shall have the benefit of the land tax on

112. And be it further enacted, that all and every bodies politic and corporate, and companies, and other person and persons making any such sale or sales, or contracts for any such sale or sales, for the purpose of redeeming their land tax, to whom such advance shall be made, shall from and immediately after the registry of the contract for the redemption of the land

tax, have and enjoy the full benefit of the land tax which shall have been contracted for in the same manner in all respects as if they respectively had themselves completed their contracts by the transfer of the whole consideration to be transferred thereon.

113. And be it further enacted, that no duty shall be payable in respect of any part of the monies which shall have arisen or shall arise by sale of any manors, messuages, lands, tenements or hereditaments which already have been or hereafter shall be sold by auction, under the powers and provisions of any of the said recited acts relating to the redemption of land tax or of this act.

registering the contracts for redemption.

No duty to be paid on sales by auction.

114. And be it further enacted, that all and every bodies politic and corporate, or companies, or other person or persons, having any mortgage, charge, lien or incumbrance on any manors, messuages, lands, tenements or hereditaments which shall be mortgaged, or out of which any rent-charge shall have been or shall be granted by virtue of the said recited acts or of this act, shall have and be entitled to all such remedies, privileges and advantages, both at law and in equity, as he, she or they would have had or been entitled to in case the said acts or this act had not been passed, or no mortgage or grant had been made by virtue thereof respectively; and the person or persons who shall have lent or who shall lend any money for the purposes of the said recited acts or of this act, shall not have priority of security on the said manors, messuages, lands, tenements or hereditaments by force and virtue of the said acts or of this act respectively, over any such prior mortgage, charge, lien or incumbrance, in respect of the principal money lent for the purposes of this act, but in respect of the interest thereof only: provided also, that all bodies politic or corporate, or companies, or other person or persons having any prior mortgages, charges, liens or incumbrances on such manors, messuages, lands, tenements or hereditaments, shall be entitled, according to their respective priorities, to advance the money required for the redemption of such land tax in preference to all other persons.

Mortgagees, &c. under this act not to have priority of former mortgages, except for interest, and such former mortgagees to have preference to redeem the land tax.

115. And be it further enacted, that no bodies politic or corporate, or companies, or other person or persons entitled in remainder, reversion or expectancy to or having any future interest in any manors, messuages, lands, tenements or hereditaments which shall be so conveyed or demised by way of mortgage, or whereout any such rent-charge or rent-charges as aforesaid shall have been or shall be granted and made payable in pursuance of the said recited acts or of this act, shall be liable, upon their, his or her coming into the possession of or being beneficially entitled to any such manors, messuages, lands, tenements or hereditaments, to the payment of arrears of interest on any sum or sums of money secured by mortgage as aforesaid, or of arrears of any rent-charge for more than twelve calendar months preceding the time that the title to such possession shall have accrued.

No reversioner to be liable to payment of more than one year's arrear of interest or rent-charge.

116. And be it further enacted, that the respective persons to whom any rent-charges shall have been or shall be granted by virtue of the said recited acts or of this act, shall have and be entitled to use and take the same powers, remedies, benefits and advantages for the recovery thereof as landlords by the law have or are entitled to use and take for the recovery of rents reserved on common demises or leases.

Persons having rent-charges shall have the same powers as landlords for recovery of rents.

117. And be it further enacted, that where any money arising from the sale of any manors, messuages, lands, tenements or hereditaments shall not have been or shall not be paid into the Bank of England pursuant to the directions of the said recited acts or of this act, but shall have been or shall be laid out and invested in the purchase of three pounds per centum

When money is not paid into the Bank, but invested in the three per cents. to be transferred

to the commissioners for reducing the national debt, they shall accept the transfer, and grant a certificate of the amount, on production of which at the Bank a receipt shall be given.

bank annuities transferred or for the purpose of being transferred to the commissioners for the reduction of the national debt, as the consideration for the redemption of any land tax chargeable on any manors, messuages, lands, tenements or hereditaments belonging to any bodies politic or corporate, or companies, or other person or persons by whom such first-mentioned manors, messuages, lands, tenements or hereditaments shall have been or shall be hereafter sold, then and in such case the commissioners for the reduction of the national debt, or any one or more of them, shall and they are hereby authorized and required to accept and receive the transfer of such three pounds per centum bank annuities, and to grant to any purchaser or purchasers of such manors, messuages, lands, tenements and hereditaments, his, her or their agent or agents, a certificate, under his or their hand or hands, of the amount of three pounds per centum bank annuities which shall have been or shall be so transferred to them as aforesaid; and upon the production of such certificate to any of the cashiers of the Bank of England, he or they shall and is or are hereby required to give any such purchaser or purchasers such receipt or receipts as by the said acts, or any of them, or this act, is or are required to be given, as well for any monies which shall have been or shall be so invested as aforesaid, as for any other monies which may have been or may be paid by him, her or them into the Bank of England, in the manner required by the said recited acts, or any of them, or by this act.

Where land tax charged upon lands (except of bishops or ecclesiastical corporations) granted out upon beneficial leases, &c. shall be redeemed by sale of part of lands, the unsold parts shall be chargeable with the amount of the land tax as a rent-charge.

118. And be it further enacted, that in all cases where the land tax charged upon any manors, messuages, lands, tenements or hereditaments belonging to any bodies politic or corporate (other than bishops or other ecclesiastical corporations), or to any companies, or other person or persons, and granted out upon any beneficial lease or leases, or by any copy or copies of court-roll or other grant, according to the custom of any manor, for life or lives, or years absolute, or years determinable upon any life or lives, shall be redeemed by the monies arising from the sale or sales of the fee simple and inheritance of any part of such manors, messuages, lands, tenements or hereditaments, then and in such case the respective manors, messuages, lands, tenements and hereditaments remaining unsold shall, immediately after the redemption of such land tax, be and become charged and chargeable for the benefit of such bodies politic or corporate, or companies, or other person or persons, with such yearly sum or sums respectively, by way of rent-charge, as shall be equal in amount to the land tax charged thereon at the times of such redemption, which shall be applicable in their hands to the same uses and purposes and in the same manner as the several yearly rents and profits of such manors, messuages, lands, tenements or hereditaments shall from time to time be applicable.

Deeds of sale &c. in England shall be inrolled in a court of record, &c. and in Scotland shall be executed and registered as required by the law there; and where the consideration shall not exceed 200*l.* the registry of the deed with the register of

119. And be it further enacted, that every deed whereby any sale, mortgage or grant of any rent-charge shall be made by virtue of this act in relation to estates in England, shall be inrolled within six calendar months after the execution thereof in one of his majesty's courts of record at Westminster, or in the courts of the counties palatine of Chester, Lancashire or Durham, or in the courts of great sessions in Wales, as the case shall require, or be registered in the counties of Middlesex and York, in the manner required by law for conveyances of real estates situated in those counties respectively; and all deeds and conveyances in relation to estates in Scotland shall be executed and registered in the manner required by the law of Scotland in respect of sales or charges of real estates: provided always, that where the consideration expressed in any such deed shall not exceed two hundred pounds, the registry thereof with the proper officer appointed or to be appointed for the registry of contracts for the

redemption of land tax shall be as valid and effectual as if the same were inrolled or registered in the manner hereinbefore directed, and such officer is hereby required to register the same gratis; and after the payment of the purchase or mortgage money into the Bank of England, or to the receiver-general or his deputy in England, or to the collectors in Scotland, (in cases where the same is by this act authorized to be paid to any receiver-general or his deputy, or collector), in the manner hereinbefore directed; and after such inrolment or registry as aforesaid, every such deed of sale, mortgage or grant made by virtue of this act shall be good, valid and effectual in the law to all intents and purposes whatsoever: provided always, that any deed or deeds required by the said several acts passed for the redemption of the land tax, or any of them, to be inrolled or registered shall be valid and effectual, although the same shall not have been inrolled or registered within the periods prescribed by the said acts, provided the same be inrolled within six calendar months after the passing of this act.

120. And be it further enacted, that the proof of the due execution of any deed of sale, enfranchisement, mortgage or grant under the provisions of the said recited acts or of this act, by the respective commissioners parties thereto, shall be allowed and admitted in all courts and places, and before all persons, to be good and sufficient evidence that the several notices and other acts, matters and things required by the said recited acts or this act to be given and done by any vendor or mortgagor, or any grantor of any rent-charge previously to any such sale, mortgage or grant, were duly given, done and performed by such vendor, mortgagor or grantor pursuant to the directions of the said recited acts or of this act.

121. Provided always, and be it further enacted, that in all cases where any money hath been or may hereafter be paid into the Bank of England, to be placed to the account of the commissioners for the reduction of the national debt, as the whole or part of the purchase money for any manors, messuages, lands, tenements or hereditaments sold or contracted to be sold by any bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, and it shall appear to the satisfaction of the said commissioners appointed under the great seal, in cases where such sales or contracts for sale shall have been made under their authority, or to the satisfaction of the commissioners for the affairs of taxes in all other cases, that such money ought not to have been so paid, then and in all such cases it shall be lawful for the said commissioners appointed under the great seal, by writing under their hands or the hands of any two of them, and for the said commissioners for the affairs of taxes, or any three or more of them, respectively to order and direct the governor and company of the Bank of England, and such governor and company are hereby required to repay all such monies to the person or persons by whom or on whose account the same shall appear to have been paid into the Bank; and in all cases where such money shall have been already invested in the purchase of three pounds per centum bank annuities, in the names of the commissioners for the reduction of the national debt, upon a certificate signed by any two or more of the said commissioners appointed under the great seal, or by any three or more of the said commissioners for the affairs of taxes, as the case may be, that such money ought not to have been so invested, it shall be lawful for the said commissioners for the reduction of the national debt, or any one or more of them, and he or they is and are hereby required to transfer the stock which has been so bought by or transferred to them to the person or persons by whom or on whose account such money shall have been paid

contracts for redemption of land tax shall be valid. After payment of the money into the Bank, &c. and inrolment, the deed shall be valid.

Deeds shall be valid if inrolled within six months after passing this act.

Proof of the execution of any deed by the commissioners parties thereto shall be sufficient evidence that every thing required was duly done.

Where money has been improperly paid into the Bank, to be placed to the account of the commissioners for reducing the national debt, the commissioners for executing this act, where the sales were made under their authority, and the commissioners for taxes in other cases, may order the money to be repaid; and where it has been invested in stock, may order it to be transferred to the party.

into the Bank, and with which money such stock has been so purchased, and the receipt and receipts of such person and persons shall be sufficient discharges for such monies or stock.

Contracts entered into before the passing of this act for the sale or mortgage of or rent-charges out of lands, &c. shall be valid to complete such sales, &c. under this act.

122. And be it further enacted, that all contracts or agreements which, before the passing of this act, shall have been made or entered into by any bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, for the sale or mortgage of, or for the grant of any rent-charge out of any manors, messuages, lands, tenements or hereditaments, and all acts, matters and things which shall have been done in relation thereto, according to the provisions of the said recited acts, or any of them, shall be valid and effectual to enable the completion of such sales, mortgages or grants according to the provisions of this act in like manner as if such contracts or agreements, acts, matters and things respectively had been made, entered or done after the passing thereof.

Where any person having an estate other than of inheritance shall redeem the land tax out of his own property, the estate shall be chargeable with the amount of the stock transferred or money paid, and a yearly sum by way of interest equal to the land tax redeemed; but reversioners shall be liable to payment of the interest only from the time of their coming into possession; and when the land tax has been redeemed by reversioners they shall be entitled to a yearly sum equal thereto, until the estates vest in them.

123. And be it further enacted, that where any person or persons having any estate or interest (other than an estate of inheritance) in any manors, messuages, lands, tenements or hereditaments shall redeem the land tax charged thereon by or out of his, her or their own absolute property, such manors, messuages, lands, tenements or hereditaments shall be and become chargeable for the benefit of such person or persons, his, her or their executors, administrators or assigns with the amount of the three pounds per centum bank annuities which shall have been transferred, or with the amount of the monies paid as the consideration for the redemption of such land tax, as the case may be, and with the payment of a yearly sum or sums of money by way of interest thereon, equal in amount to the land tax redeemed: provided always, that no person or persons in remainder, reversion or expectancy, or having any future interest in such manors, messuages, lands, tenements or hereditaments as aforesaid, who shall afterwards, in order of succession, come into the actual possession or be beneficially entitled to the rent and profits of any such manors, messuages, lands, tenements or hereditaments, shall be liable to the payment of any yearly sum or sums of money by way of interest as aforesaid, save only from the time they shall respectively come into possession or be beneficially entitled as aforesaid: provided also, that where the land tax charged on any manors, messuages, lands, tenements or hereditaments shall be redeemed by any bodies politic or corporate, or companies, or any feoffees or trustees for charitable or other public purposes, or other person or persons having any estate or interest in remainder, reversion or expectancy therein, or being substitute heirs of entail entitled in their order to succeed thereto, such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons in remainder, reversion or expectancy, or being substitute heirs of entail as aforesaid, shall in the meantime, until their respective estates and interests vest in possession by reason of the determination of the preceding estate, be entitled to have a yearly sum issuing out of such manors, messuages, lands, tenements or hereditaments equal in amount to the land tax so redeemed.

Where a coparcener redeems not only his own proportion of the land tax, but the proportions of others, their lands shall be

124. And be it further enacted, that where any one or more of any persons seised or entitled in undivided shares of or to any manors, messuages, lands, tenements or hereditaments, as coparceners, heirs portioners, tenants in common or joint tenants, shall not only redeem his, her or their own proportion or proportions of the land tax charged thereon, but also the proportion or proportions of any others or other of such coparceners, heirs portioners, tenants in common or joint tenants, whereby the

whole of the said manors, messuages, lands, tenements or hereditaments will be exonerated from the said land tax, the share or shares of such of the coparceners, heirs portioners, tenants in common or joint tenants, whose proportion or proportions of land tax shall have been redeemed by the others or any other of them, of and in such manors, messuages, lands, tenements or hereditaments, shall be and become chargeable for the benefit of the person or persons redeeming the same, his, her or their executors, administrators or assigns, with so much of the stock transferred, or so much of the money paid as the consideration for the redemption of the land tax, as would have been sufficient to redeem such proportion or proportions of the land tax of the others or other of such coparceners, heirs portioners, tenants in common or joint tenants, and also with the payment of such a yearly sum of money by way of interest as shall be equal in amount to such proportion or proportions respectively.

chargeable with so much stock or so much money as would have been sufficient to have redeemed their proportions, and a yearly sum by way of interest.

125. And be it further enacted, that in all cases where any bodies politic or corporate, or companies, or other person or persons redeeming any land tax, shall by virtue of this act be entitled to have and receive, out of any manors, messuages, lands, tenements or hereditaments, any yearly sums of money by way of interest, or by way of rent or of rent-charge, equal in amount to the land tax redeemed, such yearly sum shall be payable on the same days as such land tax was payable at the time of the redemption thereof (unless where any other days are herein specified for that purpose,) and shall be recoverable by action, suit, distress or any other means whereby rents reserved on leases are recovered by law.

Yearly sums by way of interest or rent-charge shall be payable at the time the land tax was, when redeemed.

126. And be it further enacted, that where any tenant or lessee at a rack rent for any term or number of years or at will, of any manors, messuages, lands, tenements or hereditaments, shall be bound by agreement to pay the land tax charged thereon during the continuance of any demise, and such land tax shall have been or shall be redeemed by or on the behalf of the bodies politic or corporate, or companies, or other person or persons beneficially entitled to the rent reserved or made payable on such lease or demise, the amount of the land tax so redeemed shall during the continuance of such lease or demise be considered as rent reserved or made payable thereon, and the same shall be payable on the same days, and the same powers shall be had, used and enjoyed for the recovery thereof, as for the recovery of such rent when in arrear.

Where a tenant or lessee at rack rent shall be bound to pay the land tax, and it shall have been redeemed by the person beneficially entitled to the rent, the amount of the land tax redeemed shall be considered as rent reserved.

127. And be it further enacted, that where any bodies politic and corporate, or companies, or other person or persons, shall by virtue of the said recited acts have redeemed or shall by virtue of this act redeem any land tax charged upon any manors, messuages, lands, tenements or hereditaments which at the time of such redemption were or shall be charged with or subject to the payment of any fee farm, feu duty, or other annual rent, for which such bodies politic or corporate, or companies, or other person or persons, would, upon payment of the land tax, have been entitled to abate and deduct a just proportion of rate under the said recited act of the thirty-eighth year of his present majesty's reign, for granting an aid to his majesty by a land tax, it shall be lawful for all such bodies politic and corporate, or companies, or other person or persons, to continue to abate and deduct a just proportion, from time to time, upon any payment of such fee farm, feu duty, or other annual rent, as if such land tax had not been redeemed.

Where a person has redeemed land tax on lands subject to an annual rent, for which he would have been entitled to abate a proportion of rate under 38 Geo. 3, c. 5, he may continue to abate it.

128. And be it further enacted, that it shall be lawful for all guardians, tutors and curators of infants, and for all trustees for married women, who have contracted or who shall contract on their behalf for the redemption of land tax charged on any manors, messuages, lands, tenements or

Guardians, &c. may transfer stock standing in the names of

infants, &c. or jointly with themselves, for redemption of land tax.

hereditaments wherein such infants or married women shall be interested, to transfer to the commissioners for the reduction of the national debt so much of three pounds per centum consolidated or three pounds per centum reduced annuities which shall be standing in the name or names of such infants or married women, either solely or jointly with such guardians, tutors, curators or trustees, or any of them, as shall be sufficient for the redemption of the land tax contracted for, and the governor and company of the Bank of England are hereby authorized and required to permit and suffer such transfers to be made; and the cashier or cashiers of the Bank of England shall give a certificate or receipt for the stock to be so transferred, which shall be an acquittance and discharge to such guardians, tutors, curators or trustees transferring such stock as aforesaid; and the said governor and company, and their respective officers, are hereby indemnified against all persons whatever for any transfer made in pursuance of this act.

No contract entered into after passing this act, or the amount of land tax redeemed thereby shall be affected by any appeal from the assessment by which the tax was charged, but the appeal shall be decided between such of the parties as shall not have contracted.

If land tax contracted for shall have been reduced within three years before completion of the contract, and it shall appear on appeal to the commissioners that it was fraudulently made, it may be revised.

Surveyor-general of the land revenues of the crown, with the consent of the treasury, the receiver-general of the

129. And be it further enacted, that no contract entered into after the passing of this act for the redemption of any land tax, nor the amount of land tax redeemed thereby, shall in anywise be impeached, affected or altered by the judgment or determination of the commissioners on any appeal from the assessment by which such land tax shall have been charged, whether such appeal shall have been made prior or subsequent to any proceedings had under this act for the purpose of entering into such contract, but such appeal shall be decided wholly between such other parties charged by such assessment as shall not have entered into any such contract, and in the same manner as if the contract so entered into had been completed before the making or determining such appeals; and every contract so entered into shall stand good, and the land tax redeemed thereby shall be considered as if no such appeal had been made from such assessment.

130. Provided always, and be it further enacted, that if such land tax so contracted for shall have been reduced in its amount by any assessment made within three years preceding the time of completing such contract, and any such appeal shall be made against the party who shall have entered into the contract for the redemption of such land tax, his or her heirs or assigns, and it shall be found to the satisfaction of the commissioners before whom such appeal shall be heard, and shall be adjudged by them, that the reduction in the amount of the assessment of the land tax so redeemed was fraudulently made, or was obtained by some undue practice or false representation of the value of the estate of such party in the parish or place where such assessment was made, or of the proportion of value which his or her estate bore to other estates or incomes liable to be assessed in the same parish or place, so as to prove to the satisfaction of such commissioners that such reduction was wrongfully made, then and in such case, but not otherwise, the land tax so contracted for shall remain liable to be revised and altered (in the same manner as if the contract for the same had not been completed) by any determination on any appeal which shall be made and determined within one year next after the completion of such contract.

131. And be it further enacted, that it shall be lawful for the surveyor-general of the land revenues of the crown, in respect of the land tax charged on the manors, messuages, lands, tenements, rents or other revenues of the crown within the survey and receipt of the exchequer for the time being, with the consent of the lord high treasurer or the commissioners of the treasury for the time being, and for the receiver-general for the time being of the revenues of the duchy of Lancaster, with the

consent of the chancellor for the time being of the said duchy, in respect of the land tax charged on the manors, messuages, lands, tenements, hereditaments or other revenues of the crown within the survey and receipt of the said chancellor and council and officers of the said duchy, and for the surveyor-general of the duchy or Cornwall in respect of the land tax charged on the manors, messuages, lands, tenements, rents and other revenues of the duchy of Cornwall, to contract and agree with the commissioners acting in the execution of this act by virtue of his majesty's warrant under the royal sign manual, for the redemption of the land tax charged upon any of the said manors, messuages, lands, tenements, rents or other revenues respectively, and to proceed to the completion of such contract in such and the like manner in all respects as is hereinbefore directed in cases of redemption of any land tax, with and subject to such benefit of reference as is hereinbefore given to any bodies politic or corporate by this act, except where it shall be otherwise expressly provided by this act.

duchy of Lancaster, with the consent of the chancellor, and the surveyor-general of the duchy of Cornwall, may agree for the redemption of the land tax within their respective surveys.

132. And be it further enacted, that it shall be lawful for his majesty, his heirs and successors, by warrant under his royal sign manual, to nominate and appoint such and so many persons as his majesty may think proper for the purpose of ascertaining the proportions of the land tax charged upon all and every of the manors, messuages, lands, tenements, rents or other revenues belonging to the crown within the survey and receipt of the exchequer in England, and such commissioners are hereby required, as soon as they conveniently can, to certify and report in writing under their hands and seals, unto the commissioners of his majesty's treasury for the time being, the proportions of such land tax, and the several parishes and places within which, and the manors, messuages, lands, tenements, rents or other revenues upon which the same is charged and payable, and to transmit a copy of such certificate to the surveyor-general of his majesty's land revenue.

His majesty may appoint persons to ascertain the land tax on crown lands within the survey of the exchequer, a report of which shall be sent to the treasury.

133. And be it further enacted, that it shall be lawful for the surveyor-general of the land revenues of the crown, now or for the time being, to contract or agree with any person or persons, or any bodies politic or corporate, for the sale from time to time of such or so much of the manors, messuages, lands, tenements, rents, tithes, mines, minerals, collieries, woods, wood grounds, fens, marshes, waste lands or other hereditaments belonging to the crown, and within the survey and receipt of the exchequer in England, for the best prices or considerations in money which the said surveyor-general shall, under the direction and with the approbation of the lord high treasurer or commissioners of the treasury for the time being, be able to procure for the same, as will raise a sum of money sufficient for the redemption of the land tax charged upon the manors, messuages, lands, tenements, tithes, rents, hereditaments, or any other revenues of or belonging to the crown; and the purchase monies to be paid for the same shall from time to time be paid into the Bank of England to the account of the commissioners of his majesty's treasury, under which title the governor and company of the Bank of England are hereby required to open an account accordingly, and shall be laid out, by order of the surveyor-general, in the purchase of three pounds per centum consolidated bank annuities, in the names of the commissioners of his majesty's treasury, in like manner as is directed by an act passed in the thirty-fourth year of the reign of his present majesty, intituled "An Act for the better Management of the Land Revenue of the Crown, and for the Sale of the Fee Farm and other unimprovable Rents," but nevertheless in such manner that the accounts thereof may be kept separate and

Surveyor-general of the land revenues may contract for sale of crown lands to redeem the land tax.

Money to be paid into the Bank, and laid out in the purchase of three per cents., as directed by 34 G. 3, c. 75, but to be kept as a distinct account.

distinct from the accounts of the sales made and stock purchased in pursuance of that act (a).

Such contracts to be made only by warrant of the treasury.

Chancellor and council of the duchy of Lancaster may appoint persons to ascertain the land tax on crown lands within the survey of the duchy, to be reported to them.

134. Provided always, and be it further enacted, that no such contract shall be made unless by special warrant to be issued for that purpose by the lord high treasurer or the commissioners of the treasury for the time being.

135. And be it further enacted, that it shall be lawful for the chancellor and council of the duchy of Lancaster for the time being, under the seal of the said duchy, to nominate and appoint such and so many persons as the said chancellor and duchy may think proper, for the purpose of ascertaining the proportions of the land tax charged upon all and every the manors, messuages, lands, tenements, rents and other revenues belonging to the crown within the survey and receipt of the said duchy and its officers; and such last-mentioned commissioners are hereby required, as soon as they conveniently can, to certify and report in writing, under their hands and seals, unto the chancellor and council, the proportion of such land tax, and the several parishes and places within which, and the manors, messuages, lands, tenements, rents, or other revenues upon which the same is charged and payable, and to transmit a copy of such certificate to such officer of the said duchy as the said chancellor and council shall appoint.

Surveyor-general, on making any contract, shall give a certificate thereof to the purchaser on production of which the cashier of the Bank shall receive the consideration and give a receipt, which, with the certificate, shall be enrolled with the auditor of the land revenue or the clerk of the pipe, and thenceforth the purchasers shall possess the premises.

136. And be it further enacted, that whenever the said surveyor-general shall have contracted with any person or persons, bodies politic or corporate, for the sale of any manors, messuages, lands, tenements, tithes, rents or other hereditaments belonging to the crown, the said surveyor-general shall grant to the respective purchaser or purchasers a certificate under his hand, specifying the premises so contracted for, and the amount of the purchase money to be paid for the same; and the cashiers of the Bank, or one of them, shall, upon the production of such certificate, accept and receive the purchase monies therein specified, and at the foot or on the back of such certificate acknowledge the receipt of the same without fee or reward; and the said certificate and receipt shall be afterwards inrolled in the office of the auditor of the land revenue, or in the office of the clerk of the pipe, if the premises shall be in charge before him; and such auditor or clerk of the pipe, or their respective deputy or deputies, having inrolled the said certificate and receipt, shall attest the same under his or their hand or hands, and return the said certificate and receipt to the purchaser or purchasers; and from and immediately after such inrolment, and thenceforth for ever, the respective purchasers, their heirs, successors or assigns, shall by force of this act be adjudged, deemed and taken to be in the actual seisin and possession of the premises so by them respectively purchased, and shall hold and enjoy the same peaceably and quietly, freed and discharged of and from all claims and demands which can or may be made by his majesty, his heirs or successors, or by any person or persons lawfully claiming by, from or under him or them, and of and from all manner of incumbrances whatsoever, as fully and amply, to all intents and purposes, as his majesty, his heirs and successors, might or could have held or enjoyed the same.

Treasury may order expenses of

137. And be it further enacted, that it shall be lawful for the lord high treasurer, or the commissioners of the treasury for the time being, to order

(a) By the 10 Geo. 4, c. 50, ss. 58 and 59, all the powers by this act vested in the surveyor-general are transferred to the commissioners of his majesty's woods and forests and land revenues, and it is declared that all sales by them for redeeming land tax shall be made under that act.

any expenses that may be necessarily incurred for making surveys of any of the manors, messuages, lands, tenements or hereditaments hereby authorized to be sold, or otherwise in relation to the sale thereof, to be defrayed out of the purchase monies arising from such sales.

surveys to be paid out of the purchase money.

138. And be it further enacted, that every contract made under the authority of this act, for the sale of any part of the land revenues of the crown within the survey and receipt of the exchequer, shall be in the form specified in the schedule hereunto annexed, marked (H); and every certificate for the sale of any part of the revenues of the crown within the survey or receipt of the chancellor and council of the duchy of Lancaster, shall be in the form specified in the schedule hereunto annexed, marked (G); and every certificate of contract for the sale of any part of the revenues of the duchy of Cornwall shall be in the form in the schedule hereunto annexed, marked (I); and the receipt or acknowledgment for the consideration of every such sale shall be in the form in the schedule hereunto annexed, marked (K).

Contracts and receipts, on sale of such lands, to be in the forms in schedules (G), (H), (I), (K).

139. And be it further enacted, that it shall be lawful for the chancellor and council of the duchy of Lancaster for the time being to sell and dispose of to any person or persons, bodies politic or corporate, from time to time, and thereupon to grant and assure in the name of his majesty, his heirs and successors, under the seal of the said duchy, such and so much of the manors, messuages, lands, tenements, tithes, mines, minerals, collieries, woods, grounds, fens, marshes, waste lands or other hereditaments belonging to the crown, and within the survey and receipt of the said duchy and the officers of the same, at or for the best prices or considerations in money which the said chancellor and council shall be able to procure for the same, as will raise a sum of money sufficient for the redemption of the land tax charged upon the manors, messuages, lands, tenements, rents, hereditaments or any other revenues of or belonging to the crown within the survey and receipt of the said duchy and the officers of the same, and the purchase money to be paid for the same shall from time to time be paid into the hands of the receiver-general of the revenues of the said duchy, and acquittances and receipts given by him for the same; and the same shall be laid out and invested in like manner in all respects as is directed by an act passed in the nineteenth year of the reign of his present majesty, intituled "An Act to enable the Chancellor and Council of the Duchy of Lancaster to sell and dispose of certain Fee-farm Rents, and to enfranchise Copyhold and Customary Tenements within their Survey, and to encourage the Growth of Timber on Lands held of the said Duchy," or any other act or acts now in force for the sale of any manors, messuages, lands, tenements, rents or hereditaments within the survey and receipt of the said duchy or its officers.

Chancellor and council of the duchy of Lancaster may sell lands, &c. within the duchy, to redeem the land tax;

the purchase money to be paid to the receiver-general of the duchy, and invested according to the directions of 19 Geo. 3, c. 45.

140. And be it further enacted, that it shall be lawful for the lord high treasurer or the commissioners of the treasury, in respect of the crown lands within the survey and receipt of the exchequer, and for the chancellor and council of the duchy of Lancaster, by order of his majesty in council, in respect of the crown lands in the survey and receipt of the said duchy for the time being, from time to time to cause to be transferred to the commissioners for the reduction of the national debt so much of the capital stock vested in their respective names, arising from any sales made by them respectively in pursuance of the said respective acts of the nineteenth and thirty-fourth years of the reign of his present majesty, and of this act, or any other act or acts now in force for the sale of any of the manors, messuages, lands, tenements, rents, hereditaments and other revenues of the crown within the survey and receipt of the exchequer or the

The treasury and the chancellor and council of the duchy of Lancaster may, from the produce of sales, transfer to the commissioners for reducing the national debt the stock necessary to redeem the land tax on the crown

lands within their respective surveys; the interest in the meantime, and any surplus, to be applied according to directions of recited acts of 19 and 34 Geo. 3.

On such transfer the crown lands shall be exonerated from the land tax, and the amount considered as rent due to his majesty.

The Prince of Wales may appoint persons to ascertain his proportion of land tax in the duchy of Cornwall, to be reported to his council, and a copy to be sent to the surveyor-general of the duchy.

Such surveyor-general may contract for sale of lands to redeem the land tax.

duchy of Lancaster, as may be necessary for the redemption of the land tax charged upon any of the said manors, messuages, lands, tenements, rents, hereditaments and other revenues of the crown respectively; and that in the meantime and until the same shall be so transferred, the interest or yearly dividends thereof, and also the interest or yearly dividends of any part of such capital stock which shall not be applied or disposed of for the redemption of such land tax, shall be from time to time received, accounted for, applied and appropriated in like manner in all respects as is directed by the said acts of the nineteenth and thirty-fourth years of his majesty's reign in respect of the dividends of stock purchased in pursuance of the said acts or either of them respectively.

141. And be it further enacted, that upon the redemption by the transfer of stock, in the manner hereinbefore mentioned, of any land tax charged upon any manors, messuages, lands, tenements, rents, hereditaments or any other revenues belonging to the crown, and upon the registry thereof in the manner herein directed, the manors, messuages, lands, tenements, rents, hereditaments or any other revenues belonging to the crown, upon which such land tax shall have been charged, shall thenceforth be wholly freed and exonerated from the land tax charged thereon, and from all further assessments thereof; and the amount of such land tax shall thenceforth, during the continuance of any lease or demise now in being, be considered as rent due to his majesty, his heirs and successors, and be recovered and recoverable as such by his majesty, his heirs and successors, against any lessee or lessees, and by such lessee or lessees against his, her or their under-lessees or tenants respectively, and shall be collected and received by such person or persons and subject to such orders and regulations as the lord high treasurer or commissioners of the treasury in respect of the crown lands within the survey and receipt of the exchequer, and the chancellor and council of the duchy of Lancaster in respect of the crown lands in the survey and receipt of the said duchy, shall from time to time appoint and establish for the better collecting and answering the same to his majesty, his heirs and successors.

142. And be it further enacted, that it shall and may be lawful for his Hoyal Highness George Prince of Wales and Duke of Cornwall, by warrant under his said royal highness's sign manual, to nominate and appoint such and so many persons as his said royal highness may think proper, for the purpose of ascertaining the proportions of the land tax charged upon any of the manors, messuages, lands, tenements, hereditaments or other revenues belonging to and parcel of the duchy of Cornwall; and such commissioners are hereby required, as soon as they conveniently can, to certify and report, in writing under their hands and seals, unto the council or commissioners of the revenue of his said royal highness, the proportions of such land tax, and the district within which, and the manors, messuages, lands, tenements, hereditaments or other revenues upon which the same is charged and payable, and to transmit a copy of such certificate to the surveyor-general of the duchy of Cornwall.

143. And be it further enacted, that it shall be lawful for the surveyor-general of the duchy of Cornwall now or for the time being to contract or agree with any person or persons, or any bodies politic or corporate, for the sale from time to time of such or so much of the manors, messuages, lands, tenements, rents, tithes, mines, minerals, collieries, woods, wood grounds, fens, marshes, waste lands or other hereditaments belonging to and parcel of the said Duchy of Cornwall, for the best prices or considerations in money which the said surveyor-general shall be able to procure for the same, as will raise a sum of money sufficient for the re-

demption of the said land tax charged upon the manors, messuages, lands, tenements or any other revenues belonging to and parcel of the said duchy of Cornwall; and the purchase money to be paid for the same shall from time to time be paid by the respective purchasers into the Bank of England, to be there received by the cashiers of the Bank, and accounted for and invested in the manner hereinafter directed.

144. Provided always, and be it further enacted, that no such contract shall be made unless by special warrant, to be issued for that purpose by the council or commissioners of the revenues of his said royal highness, or any three or more of them, for the time being.

145. And be it further enacted, that the governors and directors of the Bank of England shall and they are hereby required to open an account in their books under the title of "The Account of the Duchy of Cornwall," and carry to the credit of such account the several monies directed as aforesaid to be paid to the cashiers of the Bank for or on account of the purchase of any such manors, messuages, lands, tenements, rents, hereditaments or other revenues of the said duchy of Cornwall; and whensoever the surveyor-general of the said duchy of Cornwall shall have contracted with any person or persons, bodies politic or corporate, for the sale of any such manors, messuages, lands, tenements, rents, hereditaments or other revenues of the said duchy of Cornwall, the said surveyor-general shall grant unto the purchaser or purchasers a certificate under his hand specifying the premises so contracted for, and the amount of the purchase money to be paid for the same; and the said cashiers of the Bank, or one of them, shall, upon the production of such certificate, accept and receive from such purchaser or purchasers the purchase monies therein specified, and at the foot or on the back of such certificate acknowledge the receipt of the said monies, without fee or reward; and the said certificate and receipt shall be afterwards brought to the office of the auditor of the duchy of Cornwall, and be there forthwith inrolled in proper books to be provided and kept for that purpose, separate and apart from the other business and proceedings of the said office; and the said auditor or his lawful deputy, having inrolled the said certificate and receipt, shall attest the same under his hand, and return the said certificate and receipt to the purchaser or purchasers, and from and immediately after such inrolment, and thenceforth for ever, the respective purchasers of any such manors, messuages, lands, tenements, rents, tithes, mines, minerals, collieries, woods, wood grounds, fens, marshes, waste lands or other hereditaments belonging to and parcel of the said duchy of Cornwall, and the heirs, successors or assigns of such purchasers, shall by force of this act be adjudged, deemed and taken to be in the actual seisin and possession of the manors, messuages, lands, tenements, rents, hereditaments or other revenues so by them respectively purchased, and shall hold and enjoy the same peaceably and quietly, and in as full and ample manner, to all intents and purposes, as his said royal highness, his heirs or successors, Dukes of Cornwall, might or could have held or enjoyed the same.

146. Provided always, and be it further enacted, that if any person or persons with whom the surveyor-general of the land revenue of the crown, or of the duchy of Cornwall, shall contract for the sale of any of the manors, messuages, lands, tenements, rents, hereditaments or other revenues by this act authorized to be sold as aforesaid, shall neglect to procure and sue forth the certificate of the respective surveyor-general of his, her or their contract, or shall neglect to pay into the Bank of England the consideration money therein to be specified, or shall neglect to inrol such certificate, and the cashier's receipt for the said money, according to the

Purchase money to be paid into the Bank.

Such contracts shall be made only by warrant from the prince's council.

The Bank shall open an account with the said duchy.

The surveyor-general, in contracting for the sale of lands, shall give the purchaser a certificate, on production of which and payment of the money the Bank shall give a receipt, which, with the certificate, shall be inrolled with the auditor of the duchy, thenceforth the purchaser shall be possessed of the lands.

Contracts, if not certified and inrolled, and the money paid within 40 days, shall be void, unless the surveyor-general of the land revenues, or

of the Duchy of Cornwall respectively, shall order the certificate to be inrolled.

Money paid into the Bank on account of the duchy shall be and remain invested in the three per cents. in the name of the Duke of Cornwall, and the dividends paid into the hands of the receiver of the duchy.

The prince's council may transfer to the commissioners for reducing the national debt stock necessary for redemption of the land tax.

The lands of the duchy to be thereupon exonerated from the land tax, which shall be considered as rent payable by the lessees, &c.

directions of this act, for the space of forty days, to be computed from the day on which such contract shall have been made, the said contract shall be null and void, and the consideration money, if paid into the Bank, shall be forfeited, unless the respective surveyor-general shall, for any reasonable cause to him shown for the omission of such inrolment, order the said certificate to be inrolled nunc pro tunc, and which, upon such cause being shown, he is hereby authorized to order accordingly.

147. And be it further enacted, that all and every sum and sums of money which shall be paid into the Bank of England under or by virtue of this act on account of the duchy of Cornwall, shall from time to time be laid out, by order of the council or commissioners of the revenues of his said royal highness for the time being, in the purchase of three pounds per centum bank annuities in the name of the Duke of Cornwall, in which name the governor and company of the Bank of England are hereby authorized and required to permit transfers to be made of the annuities, funds or stocks so to be purchased, and such transfers to be accepted by the receiver-general of the duchy of Cornwall or his deputy, for and in the name of the Duke of Cornwall, and the said receiver-general or his deputy is hereby required to accept the same accordingly; and that all and singular the annuities so to be purchased and accepted shall remain invested in the name of the Duke of Cornwall, and shall not be transferred or transferable to any person or persons whomsoever, except in the manner hereinafter described; and that all the dividends shall from time to time be paid by the said governor and company into the hands of the said receiver-general of the duchy of Cornwall for the time being, or his deputy, and shall by force and virtue of this act be deemed and taken by law to be part of the revenues of the said duchy of Cornwall, and shall be from time to time answered, accounted for, applied and appropriated to such and the same uses and purposes as the revenues of the duchy of Cornwall now are or would hereafter have been liable to, and been applied and appropriated, in case the said first-recited act or this act had not been made.

148. Provided always, and be it further enacted, that it shall be lawful for the council or commissioners of the revenues of his said royal highness for the time being, or any three or more of them, by warrant or power of attorney under their hands and seals of office, from time to time to transfer to the commissioners for the reduction of the national debt so much of the capital stock vested in the name of the Duke of Cornwall arising from any sales made in pursuance of this act as may be necessary for the redemption of the land tax charged upon any of the manors, messuages, lands, tenements or other revenues belonging to and parcel of the said duchy of Cornwall.

149. And be it further enacted, that upon the redemption, by the transfer of stock in the manner hereinbefore mentioned, of any land tax charged upon any manors, messuages, lands, tenements, hereditaments or other revenues belonging to and parcel of the said duchy of Cornwall, and upon the registry thereof in the manner herein directed, the manors, messuages, lands, tenements hereditaments or other revenues belonging to and parcel of the said duchy of Cornwall upon which such land tax shall have been charged shall thenceforth during the continuance of any demise be wholly freed and exonerated from the land tax charged thereon, and from all further assessments thereof; and the amount of such land tax shall thenceforth during the continuance of any demise be considered as rent, and be recovered and recoverable as such by his said royal highness the Prince of Wales and Duke of Cornwall, his heirs and successors, against any lessee or lessees, or tenant or tenants, and by such lessee or lessees, or tenant or

tenants, against his, her or their under-lessees or under-tenants respectively.

150. And whereas it may happen that lessees and tenants holding lands or tenements within the survey and receipt of the exchequer, under any demise from the crown, may have redeemed land tax charged thereon, and may have transferred the consideration for the redemption of such land tax, in like manner as if they had been empowered by the said recited acts for the redemption of the land tax to contract for the same; now be it enacted, that it shall be lawful for the lord high treasurer, or the commissioners of the treasury for the time being, in all such cases to cause to be transferred to any such lessees or tenants as aforesaid, having so contracted for the redemption of such land tax, and transferred the consideration for the same, or their respective executors, administrators or assigns, so much of the capital stock which may be vested in the names of the lord high treasurer or commissioners of the treasury arising from any sales made by them as hereinbefore is mentioned, as shall be equivalent in amount to the stock which shall have been so transferred by or on the behalf of such lessees or tenants, for the redemption of such land tax which ought not to have been contracted for as aforesaid; and from and immediately after the transfer of such stock, the contracts which shall have been so entered into by any such lessees or tenants, shall be valid and effectual to entitle his majesty, his heirs and successors, to the benefit of such land tax, from the quarter-day next preceding the day of the transfer of such stock as aforesaid, in the same manner in all respects as if such contract had been entered into by the surveyor-general of the land revenues of the crown according to the provisions of the said first-recited act; and the person or persons to whom such stock shall be transferred shall by writing under his, her or their hand or hands, either indorsed upon the original contract, or in such other manner as the said surveyor-general shall require, acknowledge the transfer of such stock, and such acknowledgment shall be registered with the proper officer appointed for the registry of contracts for the redemption of land tax, but the same shall not be liable to any stamp duty; and such respective lessees or tenants, or their respective executors, administrators or assigns, to whom such stock shall be transferred, shall be entitled to have or receive the amount of such land tax, from the quarter-day next preceding the transfer of the consideration by such lessees or tenants respectively, up to the quarter-day next preceding the transfer of the amount of such consideration made to such lessees or tenants, or their executors, administrators or assigns, by virtue of this act.

151. And be it further enacted, that where the whole of the land tax charged on any county, riding, stewartry, city, borough, cinque port, town or place, in respect of the manors, messuages, lands, tenements or hereditaments therein, shall not before or on the twenty-fourth day of June, one thousand eight hundred and three, have been redeemed by the bodies politic or corporate, or companies, or other person or persons having the benefit of preference by virtue of the said recited acts relating to the redemption of land tax or of this act, but any part thereof shall then remain chargeable for the benefit of his majesty, his heirs and successors, it shall be lawful for the commissioners acting in the execution of this act by virtue of his majesty's warrant under the royal sign manual for such county, riding, stewartry, city, borough, cinque port, town or place, to contract and agree with any other bodies politic or corporate, or companies, or person or persons, for the sale of the land tax so remaining unredeemed, and then chargeable as aforesaid, or any part or parcels thereof,

Where lessees of lands within the survey of the exchequer, who ought not to contract, may have transferred the consideration for the redemption of the land tax, the treasury may cause to be transferred to them the amount of such consideration, out of any stock vested in the treasury arising from sales, which shall entitle his majesty to the land tax, and the parties shall acknowledge the transfer, which shall be registered with the proper officer.

Where the whole of the land tax shall not before 24th June, 1803, be redeemed by the persons having preference, the commissioners for executing this act may contract with any other persons for sale of the part remaining unsold.

upon the terms and conditions and in the manner hereinafter directed ; and all such rules, methods, regulations and directions as are herein prescribed with respect to the redemption of land tax by any bodies politic or corporate, or companies, or other person or persons having such benefit of preference as aforesaid, shall be observed, practised and put in execution, with respect to sales of land tax by virtue of this act, in so far as such rules, methods, regulations and directions are respectively applicable thereto.

152. [If the persons entitled to preference in redemption of land tax shall, prior to 24th June, 1803, give notice that they do not intend to redeem it, the commissioners may contract with any other persons for the sale.]—*Expired.*

The consideration for the purchase of such land tax shall be so much stock in the three per cent. as for redemption of land tax by persons having benefit of preference, or where the tax shall not exceed 25*l.* per annum, so much stock or so much money, according to the rules in schedule (L); and the consideration shall be transferred or paid at once, or within one year, by not more than four instalments.

153. And be it further enacted, that the consideration to be given for the purchase of any such land tax shall be so much capital stock at the least in either of the three pounds per centum bank annuities transferable at the Bank of England as aforesaid as is hereinbefore directed to be transferred as the consideration for the redemption of any land tax by persons having benefit of preference, or where the land tax sold shall not exceed the annual sum of twenty-five pounds, then either so much at the least of the said bank annuities as aforesaid, or so much in lawful money of Great Britain as hereinbefore is directed to be paid as the consideration for the redemption of any land tax (in cases where the consideration for such redemption shall be in money) according to the tables, rules and directions contained in the said schedule marked (L), and the price of stock to be ascertained and transmitted to the receiver-general or collector in the manner hereinbefore directed in cases of the redemption of land tax ; and the whole amount of such consideration shall be transferred or paid either at one time (in which case the same shall be transferred or paid within the space of three months from the date of the contract), or by any number of instalments within the period of one year from the date of such contract, so as that such instalments shall not exceed four in number, and shall be made at equal intervals of not more than three months from each other, on such days as the party shall elect and cause to be stipulated in the contract, with power for the contractors respectively to transfer or pay the whole or any part of such consideration in advance, in the manner and under the restrictions herein prescribed in cases of transfers and payments made in advance for the redemption of land tax.

Persons desirous of purchasing shall produce a statement of the land tax proposed to be purchased to the commissioners of land tax or supply, or chief magistrate, who shall ascertain and certify the amount according to schedule (A), upon production of which to the commissioners for executing

154. And be it further enacted, that all and every bodies politic or corporate, or companies, or other person or persons desirous of purchasing the land tax charged upon any manors, messuages, lands, tenements or hereditaments, shall make out and produce to any two of the commissioners of land tax acting in and for the hundred, ward, lathe, wapentake, rape or other division of the county, riding, city, borough, cinque port, town or place, if in England, or if in Scotland to the commissioners of supply of the county or stewartry or the chief magistrate of the city or burgh within which the same shall be situate, a schedule or statement in writing of the land tax proposed to be purchased, and of the manors, messuages, lands, tenements, or hereditaments whereon the same is charged, and the said commissioners of land tax or supply, or chief magistrate respectively, shall thereupon ascertain the amount of the land tax proposed to be purchased, and the respective manors, messuages, lands, tenements or hereditaments whereon the same is charged, and shall grant a certificate thereof in the form in the schedule to this act annexed marked (A), to the bodies politic or corporate, or companies, or other person or persons applying for the same, which certificate shall contain the descrip-

tion of such manors, messuages, lands, tenements and hereditaments, distinguishing the parishes or places wherein the same may be situate, and also the name or names of the proprietor or proprietors and the occupier or occupiers thereof, and where such manors, messuages, lands, tenements or hereditaments shall be separately assessed, shall distinguish the amount of each separate assessment of land tax; and such bodies politic or corporate, or companies, or other person or persons, shall produce such certificate to the commissioners acting in the execution of this act by virtue of his majesty's warrant under the royal sign manual, and where the land tax proposed to be purchased shall not exceed twenty-five pounds shall also give notice in writing to such commissioners whether the consideration is proposed to be in stock or money, and if in money, then whether the same is proposed to be paid in one sum or by instalments, and also the day or days on which the same is proposed to be paid; and the said last-mentioned commissioners are hereby authorized and required to examine and amend such certificate, if necessary, and thereupon to cause notice in writing to be fixed on the church door of the parish or place where the manors, messuages, lands, tenements or hereditaments the land tax whereon shall be so proposed to be purchased shall be situate, of the offer made to purchase such land tax, at least fourteen days before any contract shall be entered into by them for the sale thereof; and in case no other offer or offers shall be made within the said period of fourteen days by any other bodies politic or corporate, or companies, or other person or persons, to purchase such land tax for a higher price exceeding the price offered to be given by such first-mentioned bodies politic or corporate, or companies, or other person or persons, by one pound per centum at the least upon the amount of the stock or money so offered to be transferred or paid as the price for the same, then and in such case it shall be lawful for the said last-mentioned commissioners to contract and agree with the bodies politic or corporate, or companies, and other person or persons, first offering to purchase such land tax for the sale thereof, according to the directions of this act; but if any other bodies politic or corporate, or companies, or other person or persons, shall within such period as aforesaid offer to purchase such land tax at a higher price exceeding the offer so first made by one pound per centum upon the amount of such stock or money at the least, then and in such case it shall be lawful for such commissioners and they are hereby required to contract and agree for the sale of such land tax to the bodies politic or corporate, or other person or persons who shall within such period offer the highest price for the purchase thereof; and the said commissioners shall cause to be inserted in every such contract the description of the manors, messuages, lands, tenements or hereditaments, and other particulars relative thereto, hereinbefore directed to be inserted in such certificates; and upon the production of such contract at the Bank of England, in cases where the consideration shall be in stock, and upon the transfer to the commissioners for the reduction of the national debt of the three pounds per centum bank annuities to be transferred as the consideration for the purchase of such land tax, or of such proportion of such bank annuities as shall have been agreed to be transferred as the first instalment thereof, being not less than one-fourth part of the whole amount of such bank annuities, and in cases where the consideration shall be in money, then upon the production of such contract to the receiver-general for the county, riding or place in England, or his deputy, or the collector for the shire, stewardry or place in Scotland, where the manors, messuages, lands, tenements or hereditaments of which the land tax shall be so purchased shall be situate, and upon payment to such receiver-general or his

this act (who may amend the same) they shall cause notice of the offer to purchase to be fixed on the church door, and if within fourteen days no offer higher by 1*l*. per cent. shall be made may contract for the sale, but if such higher offer shall be made, the commissioners shall contract with the party making it; and upon production of the contract at the Bank, and transferring the stock, or to the receiver-general in England or collector in Scotland, and payment of the consideration, the party shall be entitled to certificates; and on registry of the contract and certificate the lands shall be exonerated from the land tax, and the purchaser entitled to a fee-farm rent out of the lands equal to the land tax redeemed.

deputy, or such collector, of the sum or sums of money to be paid as the consideration for such purchase, every such body politic or corporate, or company, or other person or persons, shall be entitled to the like certificates or receipts from the cashier or cashiers of the governor and company of the Bank of England, and from every receiver-general or his deputy, and collector, as hereinbefore is directed in cases of the transfer or payment of the consideration for the redemption of any land tax; and upon the registry of such contract, and also of the certificate of such commissioners of supply, or chief magistrate as aforesaid, in the manner directed by this act, the manors, messuages, lands, tenements or hereditaments, the land tax whereof shall be so purchased, shall be wholly freed and exonerated from such land tax and all further assessments thereof, and all claims of his majesty, his heirs and successors, in respect of the same, from the like periods as are herein directed in cases of redemption of land tax; but the respective purchasers of such land tax, and their heirs, successors and assigns, shall from such period of exoneration be entitled to demand, have and receive, for their, his or her own use for ever, and shall by virtue of this act be adjudged, deemed and taken to be in the actual seisin and possession of a yearly rent or sum as a fee-farm rent equal in amount to the land tax so purchased by him, her or them, free of all charges and deductions whatever, to be issuing and payable out of the manors, messuages, lands, tenements or hereditaments whereon the land tax so purchased was charged, on the same days as such land tax was payable at the time of the purchase thereof; and such respective purchasers, their heirs, successors and assigns, shall have priority of security on such manors, messuages, lands, tenements or hereditaments in respect of such annual sum or rent over every other incumbrance thereon, and shall have and enjoy all such powers, remedies, benefits and advantages for the recovery thereof, whether by action, suit, distress or otherwise, as landlords by law have or can enjoy for the recovery of rents reserved on leases: provided always, that the sale of any such land tax, and the exoneration of the manors, messuages, lands, tenements or hereditaments therefrom, shall not in any manner prejudice or affect the right or title of his majesty, his heirs or successors, to any arrears of such land tax remaining unpaid up to the period of such exoneration, or prevent his majesty, his heirs or successors, from using all such ways and means for recovering such arrears as his majesty, his heirs or successors, could or might have used in case such land tax had not been sold.

Sale of land tax not to affect the right of the king to arrears.

On the desire of the person beneficially interested in the lands, the commissioners may order the whole fee farm rent to be paid out of a part of the lands, so that the annual value of such part be equal to three times the rent;

155. Provided always, and be it further enacted, that if any proprietor or proprietors, or person or persons beneficially interested in any manors, messuages, lands, tenements, or hereditaments, which shall stand settled or limited to or for the same uses, trusts, intents, or purposes, and in the same order and course of limitation, and be subject to the same charges, liens, and incumbrances, the land tax whereof shall have been purchased, or shall be proposed to be purchased, shall be desirous that such land tax shall, after the purchase thereof as a fee farm rent, be paid and borne out of any particular part or parts only of the said manors, messuages, lands, tenements, or hereditaments, and shall give notice in writing of such his, her, or their desire to the said commissioners acting in the execution of this act as last aforesaid, then and in such case it shall be lawful for the said commissioners to order and direct that the whole of such fee farm rent, whether consisting of one or of several assessments of land tax, shall in future be paid and borne out of any part or parts only, and out of what part or parts of the said manors, messuages, lands, tenements, or hereditaments of which the land tax shall be so proposed

to be purchased as aforesaid; and in every such case the part or parts of such manors, messuages, lands, tenements, or hereditaments out of which such fee farm rent shall be directed to be paid or borne, shall from thenceforth be exclusively subject thereto, and to the several powers and remedies for the recovery thereof hereinbefore mentioned; and the rest of such manors, messuages, lands, tenements, or hereditaments shall from thenceforth for ever be wholly and absolutely freed and discharged as well from the fee farm rent acquired by such purchase as from the land tax before charged thereon: provided always, that the annual value to be let of the part or parts of any such manors, messuages, lands, tenements, or hereditaments which shall be so made exclusively subject to the payment of any such fee farm rent as aforesaid shall not be less in amount than three times the amount of such fee farm rent at the least: provided also, that the part or parts of such manors, messuages, lands, tenements, or hereditaments which shall be so made exclusively subject to such fee farm rent, and the part or parts discharged therefrom, shall be separately described and distinguished in the contract, or where the contract shall have been previously entered into, then in an indorsement thereon, or in a schedule annexed thereto, under the hands and seals of any two or more of such commissioners.

such part to be separately described in the contract.

156. And be it further enacted, that the certificate of the contract for the purchase of any such land tax shall be in the form mentioned in the schedule to this act annexed, marked (D.)

Certificate of contracts to be according to schedule (D).

157. Provided always, and be it further enacted, that it shall be lawful for all and every person and persons who shall become entitled to any fee farm rent, by the purchase of any land tax sold in pursuance of the provisions of this act, to bar and destroy any entail thereof which might have been barred by recovery or fine, by deed acknowledged by such person or persons, and inrolled in one of his majesty's courts of record at Westminster, or in the courts of the counties palatine of Chester, Lancaster, or Durham, or in the courts of Great Session in Wales, or registered in the office for registering deeds in the counties of Middlesex or York, as the case shall require.

Purchasers of fee farm rents may bar the entail.

158. And be it further enacted, that where the land tax charged on any manors, messuages, lands, tenements, or hereditaments, which are or shall be leased or demised at a rack rent for any term or number of years, or from year to year, or at will, shall be purchased by any tenant or lessee thereof, who shall not be bound by any covenant or agreement to pay the land tax during the continuance of the demise, it shall be lawful for such tenant or lessee to retain out of the rent reserved or made payable on such lease or demise, during the continuance thereof, the amount of the land tax so purchased; and the payment or tender of the residue of such rent shall be as valid and effectual to discharge such tenant or lessee as the payment or tender of the whole rent reserved on such lease would have been in case such land tax had not been purchased.

Where the land tax shall be purchased by a tenant not bound to pay it, he may retain the amount out of the rent.

159. And be it further enacted, that it shall be lawful for all bodies politic and corporate, or companies, and feoffees and trustees for charitable or other public purposes (notwithstanding any statutes of mortmain or other statutes or laws to the contrary), and also for all and every other persons or person who by this act are or is authorized to lay out or invest any personal trust property or other funds in the redemption of land tax charged on any manors, messuages, lands, tenements, or hereditaments, to lay out and invest any such personal trust property or other funds, under the like restrictions and regulations, in the purchase of any land tax which shall be sold in pursuance of the provisions of this act; and

Trust property may be laid out in redemption of land tax, and the amount as a fee farm rent shall be settled, subject to the same trusts.

the amount of such land tax shall, as a fee farm rent, stand settled and limited by virtue of this act to such uses, and subject to such trusts, and for such intents and purposes, as the manors, messuages, lands, tenements, or hereditaments belonging to such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, or other person or persons, the land tax whereof might have been redeemed by such personal trust property or other funds by virtue of this act, shall stand settled, limited, or subject to; and where any personal trust property shall be subject to any trust to apply the same in the purchase of real estate to be settled to or for any particular uses, intents, or purposes, for the benefit of any bodies politic or corporate, or companies, or any feoffees or trustees for charitable or other public purposes, or other person or persons, it shall be lawful to apply the same in the purchase of any land tax to be sold under the provisions of this act, which land tax, when purchased, shall, as a fee farm rent, stand settled and limited to such uses, and subject to such trusts, and for such intents and purposes, to and for which such real estate, if purchased, ought to have been conveyed, settled, and limited according to the terms of such trust.

Where any surplus arising from sale, &c. for redeeming any land tax shall remain it may be applied in purchasing land tax as a fee farm rent.

160. And be it further enacted, that where any surplus stock or money arising by any sale, mortgage, or grant, made or to be made by virtue of the said recited acts or of this act, for the purpose of redeeming any land tax, shall remain, after reserving so much thereof as shall be necessary to be transferred or paid as the consideration for the redemption of such land tax, it shall be lawful to apply such surplus stock or money (but nevertheless under such direction as is herein made necessary for any other application of such surplus) in the purchase of any land tax as fee farm rents under the provisions of this act, which shall when so purchased stand settled and limited to, for, and upon the like uses, trusts, intents, and purposes as the hereditaments so sold, mortgaged, or charged stood settled and limited.

Governors of Queen Anne's Bounty, and trustees of any property given for the benefit of the poor clergy, may purchase land tax for augmenting livings, which shall issue as a fee farm out of the lands.

161. And be it further enacted, that it shall be lawful for the governors of the bounty of Queen Anne, and for the trustees for the time being of any trust property heretofore given by any will for the purpose of being laid out in the purchase of lands or impropriate tithes for the benefit of the poor clergy in England respectively, to apply any sum or sums of money or other funds which by this act such governors and trustees respectively are empowered to apply in and for the redemption of the land tax charged on the lands, tithes, or profits of any living or livings herein mentioned, in the purchase of any land tax which shall be sold in pursuance of the provisions of this act, for the purpose of augmenting any such living or livings which such governors or trustees respectively shall think proper so to augment, and such land tax shall for ever after the purchase thereof be annexed to such living or livings, and be issuing as a fee farm rent out of the manors, messuages, lands, tenements, or hereditaments whereon the same was charged at the time of such purchase, or such of them as shall remain chargeable therewith under the provisions of this act, for the benefit of such living or livings, and be payable on the same days as such land tax was payable, and the incumbent or incumbents for the time being of such living or livings shall have and enjoy the same powers and remedies, benefits and advantages, for the recovery thereof, whether by action, suit, distress, or otherwise, as landlords by law have or can enjoy for the recovery of rents reserved on leases; and every such purchase of land tax by virtue of this act for the benefit of such living or livings shall be deemed valid and effectual in the law, and equivalent, to all intents, constructions, and purposes, to a pur-

chase or purchases of lands or tithes for that purpose, any statutes of mortmain or other statute or law to the contrary notwithstanding; and it shall also be lawful for the said governors of the bounty of Queen Anne, notwithstanding any such statutes or law to the contrary, to accept and take any land tax which shall have been so purchased as a fee farm rent as aforesaid, and which shall be given or bequeathed to them by any deed, will, or otherwise, for the purpose of augmenting any such living or livings as aforesaid, and to apply the same for or towards the augmentation of such living or livings accordingly, and the incumbent or incumbents for the time being of such living or livings shall hold and enjoy such land tax, and all powers and remedies for the recovery thereof, in the same manner as if such land tax had been purchased by the said governors, and annexed to such living or livings in pursuance of this act.

162. And be it further enacted, that every gift or disposition of any land tax which shall have been redeemed under the provisions of the said recited acts, or which shall be redeemed or purchased under the provisions of this act, made by the person or persons entitled thereto by deed, will or otherwise, for the augmentation of any living or livings whatever, shall be valid and effectual; and such land tax shall be held and enjoyed by or for the benefit of the incumbent or incumbents for the time being of the living or livings which shall be so augmented thereby, according to the tenor of such deed, will, or instrument of gift; any statutes of mortmain or other statute or law to the contrary notwithstanding.

163. And be it further enacted, that no greater fee or reward shall be taken or demanded by any clerk to the commissioners of land tax or supply, or chief magistrate of any city or borough, for any certificate of the amount of any land tax granted under the authority of this act than one shilling in respect of each sum so certified.

164. And be it further enacted, that every contract entered into in pursuance of this act for the redemption or purchase of any land tax charged as aforesaid shall, before the transfer or payment of the second instalment of stock or money to be made thereon, or within three calendar months from the time of making the transfer or payment of stock or money thereon, in case the whole consideration shall be transferred at one time, be registered with the proper officer appointed or to be appointed for that purpose; which registers shall be made in books to be provided and kept by such officer, and the said officer is hereby required to make out three duplicates on parchment fairly written, under his hand and seal, of the several amounts of the said land tax so redeemed or purchased and exonerated, distinguishing the several parishes and places where the same shall have been assessed, and to deliver or cause to be delivered one of such duplicates to the receiver-general for the county, riding, or place where such land tax shall have been charged, and one other of such duplicates to the commissioners of land tax acting for the division where the parish or place in which such land tax shall have been charged is situated, and a like duplicate into the office of the king's remembrancer of the exchequer, whenever the same shall be required.

165. And be it further enacted, that every copy of the register of any contract made in pursuance of this act, and registered according to the directions thereof with the proper officer appointed for that purpose, which shall be signed by him, shall be allowed in all courts and places, and before all persons, to be good and sufficient evidence of such contract.

166. And be it further enacted, that if any person who shall have

Gifts of land tax redeemed for the augmentation of any living shall be valid.

No more than 1s. shall be taken for the certificate of the amount of any land tax.

Contracts shall be registered with the proper officer, who shall make three duplicates of the amount, &c. of the land tax redeemed, and deliver one to the receiver-general for the county or place, another to the commissioners of the land tax of the division, and another to the king's remembrancer.

Copies of the registers of contracts shall be good evidence.

Where purchasers die

without completing contracts, the instalments shall be paid out of the assets, and if deficient the contract may be sold; but if the person who shall become vested in possession shall be desirous of taking the contract, it may be assigned to him, whether there are assets or not.

Persons to whom contracts are assigned shall be bound to complete them upon the original terms.

The time for payment of instalments may be enlarged.

If default be made in fulfilling contracts the land tax shall revive, and be again reassessed or sold, and the defaulter shall be subject to a penalty not exceeding

entered into any contract for the redemption or purchase of any land tax, by virtue of the said recited acts or of this act, shall have died or shall die before the transfer or payment of all the instalments of the consideration contracted to be transferred or paid by him or her, without having made any provision by will or otherwise how the future instalments shall be made good, then and in such case the future instalments shall be paid out of the assets of the person so dying as a debt to his majesty upon record, and the executors or administrators of the person so dying, and the trustee or trustees, guardian or guardians, tutor or tutors, curator or curators, of any infant, minor, or other person entitled to the estate and effects of the person so dying, shall be indemnified against such infant or minor, and all other persons whomsoever, for making good the instalments necessary to complete the said contract; and if such executor or administrator, trustee, guardian, tutor, or curator shall not have assets for that purpose, then they shall and may and they are hereby respectively authorized and empowered to sell, assign, and dispose of the said contract: provided always, that when the person so dying shall have contracted for such land tax under the benefit of preference given by the said recited acts or this act, without having the absolute estate or interest in the manors, messuages, lands, tenements, or hereditaments whereon the same was charged, and the person or persons having the next immediate beneficial estate or interest in succession, reversion, remainder, or expectancy, and which shall have become vested in possession by reason of the determination of the preceding estate or interest of the person so dying, or his, her, or their guardian or guardians, or tutor or tutors, in cases of infancy, or committee or committees, or curator or curators, in cases of lunacy, shall be desirous of taking an assignment of such contract in order to complete the same, then and in such case it shall be lawful for the executors or administrators of the person so dying to sell and assign such contract to the person or persons whose estates shall so have become vested in possession, or the guardian or guardians, tutor or tutors, committee or committees, curator or curators, of such person or persons, on his, her, or their behalf, whether such executors or administrators shall have in their hands assets of the deceased person or not: provided also, that the person or persons to whom such contract shall be assigned shall be bound to complete the same upon the same terms and conditions, by the same instalments, and at the same periods, and in the same manner, and have and be entitled to the same benefits and advantages as the person so dying would have been bound to complete the same, or would have been entitled to in case he or she had been then living: provided always, that the respective courts of exchequer, or the commissioners for the affairs of taxes, may in all such cases give the like relief, by enlarging the time for making good any future instalment or instalments, as they are hereby authorized to do in cases of forfeiture through the default of the party.

167. And be it further enacted, that if any person or persons, after entering into any such contract as aforesaid for the redemption or purchase of any land tax, shall afterwards neglect or refuse to complete the same by the due and regular transfer or payment of the consideration (whether by instalments or otherwise) agreed to be made thereon, then and in every such case, and immediately after default shall be made in the transfer or payment of such consideration or any part thereof, such contract shall become null and void, and the whole of the land tax so contracted for shall be revived and again become chargeable on the manors, messuages, lands, tenements or hereditaments whereon the

same was charged prior to such contract, and such land tax (whether the same shall have been redeemed or purchased) shall be again assessed, raised, levied and collected for the use of his majesty, his heirs and successors, or be again sold by the commissioners acting in the execution of this act by virtue of his majesty's warrant under the royal sign manual, in the same manner as if such contract had not been entered into; and the person or persons so making default shall, for the nonperformance of the contract, be subject to a penalty not exceeding one sixteenth part of the consideration agreed to be transferred or paid on such contract; and in cases where the consideration to be transferred shall be three pounds per centum consolidated bank annuities, and no part thereof shall have been transferred, the amount of the penalty shall be the value of such sixteenth part of the consideration, according to the average price of three pounds per centum consolidated bank annuities on the day on which the transfer of such consideration, or the first instalment thereof, ought to have been made; or in case the books for entering transfers of such annuities shall then be shut, then according to the average price of three pounds per centum reduced bank annuities on such day.

one sixteenth
of the con-
sideration.

168. And be it further enacted, that where any land tax shall have been or shall be revived and again become chargeable on any manors, messuages, lands, tenements or hereditaments by virtue of the said recited acts or of this act, the commissioners of land tax or supply acting in and for the division or place, county or stewartry, or the chief magistrate of the city or borough within which such manors, messuages, lands, tenements or hereditaments shall be situate, or any three of them, shall and they are hereby required, within six calendar months after such land tax shall be so revived, to deliver or cause to be delivered a schedule or duplicate in parchment under their hands and seals to the receiver-general for the county, riding, division or place, if in England, or his deputy, or to the receiver-general, if in Scotland, and shall transmit or cause to be transmitted a like schedule or duplicate into the king's remembrancer's office, if in England, and to the barons of the exchequer, if in Scotland; which schedule or duplicate shall contain and specify the amount of the land tax so revived and again become chargeable, and the year in which, and the period from whence such land tax shall have been revived; and in case such land tax shall have become revived from any period preceding the commencement of the year in and for which such schedule or duplicate shall be made out as aforesaid, such schedule or duplicate shall also contain and specify the amount of the arrears of such land tax up to the commencement of such year as aforesaid, distinguishing the amount of the land tax so revived and again become chargeable from the amount of such arrears as aforesaid.

Where land
tax shall re-
vive, the com-
missioners of
land tax or
supply, or
chief magis-
trate, shall,
within six
months, de-
liver a sche-
dule to the
receiver ge-
neral, and
transmit a du-
plicate to the
king's re-
membrancer
if in England,
or barons of
exchequer if
in Scotland,
specifying the
amount, &c.

169. And be it further enacted, that where any contract shall become forfeited, it shall be lawful for the courts of exchequer in England and Scotland respectively, on the application of the person or persons who shall have incurred such penalty as aforesaid, or any other person or persons who may be prejudiced by such default, by petition to be preferred in a summary way, stating the grounds of such application, to enlarge the time for making good any subsequent instalment or instalments, and to grant such relief to the party or parties as to the said courts respectively shall seem meet, upon payment of all costs, and upon such other terms and conditions as to such courts respectively shall appear reasonable: provided always, that where the amount or value of the penalty incurred shall not exceed the sum of fifty pounds of lawful money of Great Britain, it shall be lawful for the commissioners for

Where con-
tracts shall
become for-
feited, the
courts of ex-
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which the
commissioners
for taxes,
with the ap-

probation of the treasury, may do, where the penalty shall not exceed 50*l*.

Where any contract shall have become void, and the penalty has not been prosecuted for, the commissioners for reducing the national debt, &c. may reserve for the use of the public such part of any instalments, which may have been paid, as shall be equal to the penalty.

Where stock has been improperly transferred, or money so paid to the Bank by way of interest, the stock may be re-transferred, or money repaid, upon certificate from the commissioners for taxes, who may also direct receivers-general to repay monies improperly paid to them.

Where bank annuities shall be transferable on contracts becoming void, the dividends shall be issued from the exchequer, and

the affairs of taxes (with the approbation of the commissioners of his majesty's treasury) to enlarge the time for making good any such subsequent instalment or instalments, or to grant such other relief to the party or parties as to the said commissioners for the affairs of taxes (with such approbation as aforesaid) shall seem meet.

170. And be it further enacted, that where any contract made under and by virtue of this act shall have become null and void as aforesaid, and no prosecution for the penalty shall have been brought, it shall be lawful for the commissioners for the reduction of the national debt, and for the receivers-general in England and collectors in Scotland respectively, and they are hereby required, in cases where any instalment or instalments shall have been transferred or paid on such contract, to reserve to the use of the public such part of the consideration under such contract as shall be equal to the penalty incurred, and on demand thereof made to transfer or pay the remainder thereof to the bodies politic or corporate, or companies, or other person or persons interested in such stock or money, their, his or her successors, executors, administrators or assigns.

171. And be it further enacted, that where any bodies politic or corporate, or companies, or other person or persons have transferred or may hereafter transfer to the commissioners for the reduction of the national debt, on account of the redemption of land tax, any consolidated or reduced three pounds per centum bank annuities, which ought not to be transferred for that purpose, or have paid or shall hereafter pay into the Bank of England any sum or sums of money by way of interest, which ought not to have been so paid, then, and in such case, upon a certificate signed by any three or more of the commissioners for the affairs of taxes, that such bank annuities ought not to have been so transferred, or that such monies ought not to have been so paid, it shall be lawful for the said commissioners for the reduction of the national debt, or any one or more of them, or for the governor and company of the Bank of England, as the case shall require, and they respectively are hereby required to re-transfer the said bank annuities, or to repay, out of any monies in the hands of such governor and company on account of interest under this act, the said monies unto the bodies politic or corporate, or companies, or other person or persons by whom or on whose account the same were transferred or paid to them respectively; and wherever it shall appear, to the satisfaction of the said commissioners for the affairs of taxes, that any sum or sums of money shall have been paid to any receiver-general or his deputy on account of the redemption of land tax, or on account of interest, which ought not to have been so paid, then it shall be lawful for the said commissioners for the affairs of taxes, or any three or more of them, to order and direct such receiver-general or his deputy to repay all such monies to the bodies politic or corporate, or companies, or other person or persons who shall appear to have paid the same; and the receipt and receipts of such bodies politic or corporate, or companies, and other person or persons, shall be sufficient discharges for such bank annuities so re-transferred or monies so repaid as aforesaid.

172. And be it further enacted, that where any bank annuities shall have been or shall be transferable to any bodies politic or corporate, or companies, or other person or persons under the order and direction of the commissioners acting in the execution of this act by virtue of his majesty's letters-patent under the great seal, or the commissioners for the affairs of taxes respectively, or without any such order or direction, in cases where any contract shall have become null and void, all such divi-

dends or arrears of dividend shall be issued from the receipt of the exchequer, and be payable at the Bank of England for and in respect of the said bank annuities which shall have been or shall be re-transferred by the commissioners for the reduction of the national debt to any bodies politic or corporate, or companies, or other person or persons as aforesaid, as would have been payable thereon in case the same bank annuities had not been transferred to the said last-mentioned commissioners.

173. And be it further enacted, that no contract entered into for the redemption or purchase of any land tax, nor any assignment of any such contract or land tax, by virtue of the said recited acts or this act, nor any copy of the register thereof, nor any certificate or receipt which shall be given by virtue of the said recited acts or of this act, nor any transfer of any stock in the funds which shall be made by virtue of the said recited acts or of this act to the commissioners for the reduction of the national debt, nor any letter of attorney authorizing any person or persons to transfer any such stock to the said commissioners, or to accept any such stock previously to and for the purpose of transferring the same to them, nor any affidavits whatever to be made in pursuance of the said recited acts or of this act, shall be liable to any stamp duty whatever.

174. And be it further enacted, that where the respective collectors of cess or land tax appointed or to be appointed in the several shires, stewartries, cities, burghs, and places in Scotland, shall act in pursuance of the said recited act of the thirty-ninth year of his present majesty's reign, for amending so much of the said three first-recited acts as relates to Scotland, shall not have entered into such bonds to the respective commissioners as are therein mentioned, such collectors respectively shall within forty days after the passing of this act, or after they shall be so respectively appointed, as the case may be, and before they or any of them shall receive any monies to be paid as the consideration for the redemption or purchase of any land tax, in pursuance of this act, enter into bonds to the said respective commissioners for the purposes of this act, or any three or more of them, in such shires, stewartries, cities, burghs and places, with such good and sufficient caution as the barons of the exchequer in Scotland shall require, binding him or them, and his or their sureties, conjunctly and severally, for his and their duly paying to the receiver-general for Scotland at Edinburgh, at such times after the receipt thereof as the said barons shall direct to be inserted in such bonds, all such sum and sums of money as shall be paid to them in pursuance of the said recited acts, or either of them, or this act, for the redemption or purchase of any land tax, under a penalty of two hundred pounds sterling, over and above performance, and which bonds the said commissioners, or any three or more of them, are hereby authorized and required to take; and the said respective commissioners shall forthwith cause the said bonds to be delivered to the receiver-general at Edinburgh, or not being delivered to such receiver-general, shall cause the same to be registered in the books of council and session, and extracts thereof to be delivered to the said receiver-general at Edinburgh; and all such bonds already entered into by such collectors or their respective sureties as are now in force shall continue in force for the purposes of this act, in like manner as if the same had been respectively entered into after the passing of this act.

175. Provided always, and be it further enacted, that in case the collector or collectors in any shire, stewartry, burgh or place shall fail or neglect to enter into such bond as aforesaid within the period hereinbefore mentioned, the said commissioners shall, immediately after the

payable at the Bank, as they would have been, had there been no transfer to the commissioners for reducing the national debt. No contract, assignment, copy of register, certificate, transfer, letter of attorney, nor affidavit, under this or the recited acts, liable to stamp duty.

Where the collectors of the land tax in Scotland shall not have entered into bond, as directed by 39 Geo. 3, c. 40, they shall, within a limited time, enter into such bonds as the barons of the exchequer shall require, for paying the monies they receive to the receiver-general for Scotland, to whom such bond or extracts shall be delivered.

Bonds already entered into shall continue in force.

If such collectors fail to enter into bond, the commissioners shall cer-

tify the same to the barons of the exchequer, who shall order any consideration in money for redemption or purchase of land tax to be paid to the receiver-general, whose receipt shall be valid.

expiration of the said forty days, certify such failure or neglect to the said barons of the Court of Exchequer in Scotland, and it shall thereupon be lawful for the said barons, and they are hereby required, upon the receipt of such certificate, to order and direct that the consideration for the redemption or purchase of any land tax in such shire, stewartry, city, burgh or place where the same shall be in money, shall be paid to the receiver-general, or his deputy or deputies, at Edinburgh, or to such person or persons in such shire, stewartry, city, burgh or place, as he shall appoint to receive the same; and after such order or direction, all and every person and persons, bodies, corporations and companies, who shall contract for the redemption or purchase of any land tax, the consideration for the redemption or purchase whereof shall be in money, shall pay such consideration to such receiver-general, or his deputy or deputies, or such person or persons as he shall appoint to receive the same as aforesaid; and the certificate or receipt of such receiver-general, or his deputy or deputies, or such person or persons as aforesaid (and which he and they are hereby empowered and directed to give), shall be as valid and effectual in all respects as the receipt of any collector is by the said act directed to be, in case such consideration was paid to a collector in pursuance of the said recited act.

Where any such collector does not duly pay the money to the receiver-general he may present the bond to the barons of exchequer, praying a process thereon; or he may proceed according to the course of the Court of Exchequer.

176. And be it further enacted, that in every case where any such collector or collectors shall fail or neglect to pay over to the said receiver-general at Edinburgh, or his deputy or deputies, any such sum or sums of money within such number of days after the same shall be received by him or them as aforesaid, as shall be specified in the bond entered into by such collector or collectors as aforesaid, the said receiver-general, or his deputy or deputies may present the bond, or an extract thereof, to any one or more of the barons of the Court of Exchequer in Scotland, with a petition, stating the sum due and not accounted for by such collector or collectors, and praying for a horning or other competent and legal process of court upon such bond or extract, making oath that the sum stated in the petition is due and not accounted for; and the baron or barons to whom such petition shall be presented may thereupon order a horning or other competent and legal process of court to issue, and which process of court may be proceeded in by arrestment, poinding, denunciation, caption, imprisonment and otherwise, for recovering from such collector or collectors, and his, her or their surety or sureties, the sums due from such collector or collectors, and for the penalty of two hundred pounds in such bond, over and above the sums so due as aforesaid, or the receiver-general, or his deputy or deputies upon making oath to the sums due and unaccounted for, shall be at liberty to proceed to the recovering the payment thereof, and of the penalty in the bond, by any process for recovering payment of debts due to his majesty, according to the course of the Court of Exchequer in Scotland.

28 Geo. 3, c. 5.

177. And whereas by the said recited act passed in the thirty-eighth year of the reign of his present majesty, for granting an aid to his majesty by a land tax, it is enacted, that every receiver-general in England, Wales and Berwick-upon-Tweed, upon the receipt of the whole assessments of the county, riding, city or town for which he is appointed receiver-general (in case he shall have received the several duplicates of each parish and place therein, and that duplicates shall be returned to the office of his majesty's remembrancer of the exchequer, and not otherwise), shall allow and pay, according to such warrant as shall be given in that behalf by the said commissioners, or any two or more of them, three halfpence in the pound, and no more, to the commissioners' clerks, for

their pains in fair writing the assessments, duplicates and copies therein before directed, and all warrants, orders and instructions relating thereto: and whereas doubts have arisen whether, under the said provision, such receivers-general are authorized to allow and pay to the said clerks three halfpence in the pound upon such land tax as hath been or shall from time to time be redeemed; be it therefore enacted, that so long as a duplicate of the land tax charged upon any parish or place in respect of the manors, messuages, lands, tenements or hereditaments therein, shall, under the provisions of the said last-mentioned act of the thirty-eighth year of his majesty's reign and of this act, be required to be delivered to any such receiver-general, it shall be lawful for any such receiver-general in England, Wales and Berwick-upon-Tweed, and he is hereby required, upon the receipt of the whole assessments of the county, riding or place for which he shall be receiver, in case he shall have received such duplicates as aforesaid, and the same shall be returned to the office of his majesty's remembrancer of the exchequer, pursuant to the directions of the said last mentioned act, to allow and pay to the respective clerks for the time being to the commissioners of land tax who shall have delivered such duplicates three halfpence in the pound, as well upon the amount of land tax which shall have been redeemed or purchased in such respective parishes or places, as upon so much of the land tax as shall remain chargeable therein: provided always, that it shall be lawful for the commissioners of his majesty's treasury, or any three or more of them, or the lord high treasurer for the time being, whenever they shall think fit, to order and direct that the said allowance of three halfpence in the pound shall cease to be paid for or in respect of so much of the said land tax as shall have been redeemed or purchased; any thing herein contained to the contrary notwithstanding.

178. And whereas by the said last-mentioned act it is enacted, that no receiver whatsoever of any monies granted by the said act to be raised in England, Wales, or the town of Berwick-upon-Tweed, or any heirs, executors or administrators of such receiver, should, in any account of the monies wherewith such receiver should be chargeable, unless such account should be declared and passed in the exchequer within two years at the farthest after the twenty-fourth day of March, one thousand seven hundred and ninety-eight, be allowed or admitted to be set insuper, or charge any county, division or place in England, Wales, or the town of Berwick-upon-Tweed, for any monies granted by the said act, which should be in arrear and unpaid, but that the same should remain a debt upon every such receiver, to be answered by him and his securities, his or their heirs, executors, administrators, lands, tenements, goods and chattels respectively; which provision applies only to the monies directed to be raised for the year ending the twenty-fifth day of March, one thousand seven hundred and ninety-nine: and whereas by the said recited act of the forty-first year of his present majesty's reign, intituled "An Act for extending the Period of Preference granted and continued by several Acts to Bodies Corporate and Persons for the Redemption of the Land Tax; and to amend an Act of the Thirty-eighth Year of the Reign of his present Majesty, for granting an Aid to his Majesty by a Land Tax," it was enacted, that no such receiver should, in his or their account of the monies which, under and by virtue of the said last-mentioned act of the thirty-eighth year of his present majesty's reign, were to be raised in or for the respective years ending the twenty-fifth day of March, one thousand eight hundred and one thousand eight hundred and one, be allowed or admitted to set insuper, or charge any county, division or

While a duplicate of the land tax shall be required under last-mentioned act to be delivered to any receiver-general, he shall allow to the clerk to the commissioners of land tax three halfpence in the pound as well upon the tax redeemed as that remaining chargeable.

The treasury may order the said allowance to cease on the land tax redeemed.

38 Geo. 3, c. 5.

41 Geo. 3,
(U.K.) c. 72.

No receiver in his account of the money which was to be raised under the last-recited act for the years ending 25th March, 1800 and 1801 shall be allowed to set insuper or charge any place in England for any money in arrear, unless his account be passed within three years, nor for any year thereafter unless his account be passed within two years after the expiration thereof.

The conditions of bonds entered into shall relate to the period specified in this act.

The whole of the land tax charged on any place shall be inserted in the certificate of assessment, so long as any part shall remain payable either to his

place in England, Wales, or the town of Berwick-upon-Tweed, for any of the said monies which should be in arrear and unpaid, unless such account should be declared and passed in the exchequer within two years at the farthest after the expiration of such years, nor to set insuper or charge any such county, division or place in any account of the monies which under and by virtue of the said last-mentioned act should be to be raised in or for any year after the twenty-fifth day of March, one thousand eight hundred and one, for any of the said monies which should be in arrear and unpaid, unless such account should be declared and passed in the exchequer within two years after the commencement of the year (every such year commencing from and after the twenty-fifth day of March) in and for which such monies should be to be raised; but all such monies in arrear should remain a debt upon every such receiver, to be answered by him and his securities, his and their executors and administrators, lands, tenements, goods and chattels respectively: and whereas it is expedient that other provision should be made in this behalf in regard to monies raised and to be raised for any year commencing after the twenty-fifth day of March, one thousand seven hundred and ninety-nine; be it therefore enacted, that no such receiver, his heirs, executors or administrators, shall in his or their account of the monies which under and by virtue of the said last-recited act were to be raised in and for the respective years ending the twenty-fifth day of March, one thousand eight hundred and one thousand eight hundred and one be allowed or admitted to set insuper or charge any county, division or place in England, Wales, or the town of Berwick-upon-Tweed for any of the said monies which shall be in arrear and unpaid, unless such account shall be declared and passed in the exchequer within three years at the farthest after the expiration of such years, nor to set insuper or charge any such county, division or place in any account of the monies which under and by virtue of the said act shall be to be raised in and for any year after the twenty-fifth day of March, one thousand eight hundred and one, or any of the said monies which shall be in arrear and unpaid, unless such account shall be declared and passed in the exchequer within two years after the expiration of the year (every such year commencing from and after the twenty-fifth day of March) in and for which such monies shall be to be raised; but all such monies in arrear shall remain a debt upon every such receiver, to be answered by him and his securities, his and their executors and administrators, lands, tenements, goods and chattels respectively.

179. Provided always and be it further enacted, that the conditions of all bonds to his majesty which have been entered into by such receivers-general or their respective sureties, and are now in force, in regard to the receiving, accounting for and paying the land tax within the period specified in the said last recited act, shall relate respectively to the period specified in this act, in like manner as if such bonds had been entered into after the passing of this act, and in pursuance thereof.

180. And be it further enacted, that the whole of the land tax charged on any parish or place shall (notwithstanding the discharge of any part thereof) continue to be inserted in the certificates of assessment to be signed by the commissioners of the land tax so long as any part of the proportion of land tax charged and chargeable in such parish or place shall remain payable in such parish or place, either to his majesty, his heirs or successors, or to any person or persons who shall have redeemed any land tax by virtue of the said recited acts or any of them, and shall have declared an option in their contracts respectively to be considered

on the same footing as persons not interested; and that all such manors, messuages, lands, tenements or hereditaments which shall not have been exonerated by virtue of the said recited acts or of this act from the land tax shall continue subject to a new assessment yearly and from year to year, by an equal rate, according to the annual value of such manors, messuages, lands, tenements or hereditaments, not exceeding in one year the rate of four shillings in the pound on such annual value; and that such part of the said land tax which shall remain payable as aforesaid in any parish or place shall be raised, levied, collected and received in such and the like form and manner, and under such penalties, forfeitures and disabilities, and according to such rules, methods and directions as if the manors, messuages, lands, tenements or hereditaments charged with the land tax so remaining payable as aforesaid formed an entire parish or place, and as are prescribed, directed and appointed by the said act of the thirty-eighth year of his present majesty's reign for granting an aid to his majesty by a land tax with respect to the quota of each parish or place: provided always, that upon the delivery of the certificates and precepts to the several collectors for the raising, levying, collecting and recovering such part of the said land tax as shall so remain payable in such parish or place the said collectors shall be directed to return in their schedule to the receiver-general for the county, riding or place the amount of the land tax which shall have been redeemed in such parish or place, and from the payment of which such parish or place shall have been exonerated: provided also, that if any such lands, tenements or hereditaments are situated in Scotland the same shall continue subject to a new assessment yearly and from year to year, according to the rates and in the manner established by law or custom in that country.

181. And be it further enacted, that if any assessment of land tax which shall continue to be charged in pursuance of this act shall at any time hereafter be found to exceed the rate of four shillings in the pound on the annual value of the manors, messuages, lands, tenements or hereditaments whereon the same shall be charged, such land tax shall be subject to an abatement in the manner in such cases directed by the said act of the thirty-eighth year of his present majesty's reign for granting an aid to his majesty by a land tax; and that after such abatement made, an assessment specifying such abatement shall be made thereof accordingly, and the commissioners making such assessment shall cause duplicates thereof to be returned to the said receivers-general, the commissioners for the affairs of taxes, and the officers of the king's remembrancer at Westminster and Edinburgh respectively, and in the manner therein directed in other cases of assessments.

182. And be it further enacted, that whenever in any parish or place separately assessed to the land tax the whole of the land tax charged upon the manors, messuages, lands, tenements or hereditaments in such parish or place shall have been redeemed or purchased, and all the manors, messuages, lands, tenements or hereditaments therein shall be exonerated, under and by virtue of the said recited acts or of this act, from the payment of any sum or sums of money as land tax, all assessments in such parish or place by virtue of this act shall cease and determine.

183. And be it further enacted, that it shall be lawful for the commissioners of his majesty's treasury, or any three or more of them, or the lord high treasurer for the time being, to order and direct any sum or sums of money to be issued and paid out of any monies in the hands of any receiver or receivers, or any public monies in the exchequer, or any

majesty, or any persons who shall have redeemed any land tax, and declared an option to be considered as persons not interested, and all lands not exonerated shall continue subject to a yearly assessment not exceeding 4s. in the pound, and shall be raised, &c. as directed by 38 Geo. 3, c. 5.

On delivery of certificates collectors to return amount of land tax redeemed.

In Scotland such lands shall be subject to a new yearly assessment.

If any assessment shall exceed 4s. in the pound it shall be subject to an abatement as directed by 38 Geo. 3, c. 5.

Whenever in any place separately assessed the whole of the land tax shall have been redeemed the assessments shall cease.

Treasury may pay salaries and expenses out of money in the hands of any receiver, &c., but to the commis-

sioners not exceeding 2d. in the pound on the land tax sold.

Account of expenses to be laid before parliament.

Notices left at last place of abode or published in London Gazette to be sufficient.

Notices given pursuant to recited acts shall be valid

Commissions under this or recited acts not to vacate seats in parliament, nor the office of a commissioner for sale of the land tax be deemed a place of profit under his majesty.

When any three per cent. shall be transferred to the commissioners for reducing the national debt, the dividends thereon shall cease to be issued from the exchequer.

The duty by first-recited act for redemption of the land tax made per-

aids or supplies granted or to be granted by parliament for the service of the year in which such expenses shall be incurred, for the payment of the allowances hereinafter directed to the commissioners for the time being acting in the execution of this act, by virtue of his majesty's warrant under the royal sign manual, and also for the payment of salaries to any secretaries, clerks and other officers acting in the execution thereof, and for discharging such incidental expenses as shall necessarily attend the execution of this act, in such manner as the said commissioners of the treasury, or any three or more of them, or the lord high treasurer, shall from time to time think fit and reasonable in that behalf: provided always, that no greater sum shall be paid to the said commissioners so acting in the execution of this act as aforesaid than after the rate of three pence in the pound on the amount of the land tax sold by them, to be paid to and amongst them in equal proportions: provided also that an account of all such expenses shall be annually laid before parliament: provided also, that such expenses shall not be liable to account otherwise than before the said commissioners of the treasury or lord high treasurer for the time being.

184. And be it further enacted, that whenever any notice required to be given by this act cannot be delivered to the person or persons to whom such notice is directed it shall be sufficient for the party obliged to give such notice to leave the same at the last or most usual place of abode of the person or persons to whom such notice is given, if such person or persons shall be in Great Britain, or if such person or persons shall be beyond the seas, then to publish the same in the London Gazette: provided always, that all notices whatever which shall have been given or delivered pursuant to the directions of the said recited acts or any of them shall be valid and effectual for the purposes of this act.

185. And be it further enacted, that the acceptance of any commission from his majesty in pursuance of the said recited acts or any of them, or of this act, shall not vacate the seat of any person returned to serve in parliament, nor shall the election of any person who hath accepted or who shall accept any such commission be in any manner impeached thereby or made void, any law or statute to the contrary notwithstanding: provided always, that the acceptance of the office of a commissioner for the redemption or sale of land tax under the said recited acts or this act shall not, by reason of any allowance for executing the same, be deemed, taken or construed to be a place or employment of profit under his majesty, notwithstanding the appointment shall be by warrant under the royal sign manual, but that the same shall be deemed, taken and construed to be a place or employment under the authority of this act, to all intents and purposes, and shall not impeach any claim or title which such commissioners may have to any other allowance whatever under his majesty.

186. And be it further enacted, that when any capital stock of three pounds per centum bank annuities shall by virtue of the said recited acts or of this act be transferred to the commissioners for the reduction of the national debt, the interest or dividends which shall have been payable on stock shall from thenceforth cease to be issued from the receipt of the exchequer, or to be charged on the consolidated fund, and the money which would have been applicable to the payment thereof shall remain and be a part of the growing produce of the consolidated fund of Great Britain, to be applied in such manner as parliament shall from time to time direct.

187. And be it further enacted, that the several sums of money arising from the produce of the duty by the said first-recited act for redemption of the land tax made perpetual as aforesaid which shall be paid into the

receipt of the exchequer in any year shall from time to time be carried to and made part of the consolidated fund of Great Britain.

188. And be it further enacted, that it shall and may be lawful for any two of the commissioners for the reduction of the national debt for the time being to execute and do all matters and things which by this act the commissioners for the reduction of the national debt are required and empowered to do.

189. And be it further enacted, that all penalties and forfeitures to be sued for by the party aggrieved, by virtue of this act, shall and may be sued for by action of debt or on the case in any of his majesty's courts of law in England and Scotland respectively holding pleas to the amount of forty shillings, in which action or suit the plaintiff or plaintiffs shall be entitled to his, her or their full costs, as in other cases in the said courts; and that one moiety of all pecuniary penalties and forfeitures hereby imposed other than to the party aggrieved, where the amount or value of the same shall exceed the sum of fifty pounds of lawful money of Great Britain shall, if sued for within the space of six calendar months from the time of such penalties or forfeitures being incurred, be to his majesty, his heirs and successors, and the other moiety thereof, with full costs of suit, to the person or persons who shall inform or sue for the same within the time aforesaid, and which shall and may be sued for in his majesty's court of exchequer at Westminster for offences committed in England, or in his majesty's courts of exchequer in Scotland for offences committed in Scotland, by action of debt, bill, plaint or information, where no essoin, protection, privilege, wager of law, or more than one imparlance, shall be allowed; but nevertheless it shall be lawful for his majesty's attorney-general in England, or his majesty's advocate in Scotland, in case it shall appear to his satisfaction that any such last-mentioned penalty or forfeiture was incurred without intention of fraud, to stay all further proceedings, by entering a noli prosequi or otherwise, with respect as well to the share of such penalty or forfeiture claimed by such informer or informers, as to the share thereof belonging to his majesty.

190. Provided always, and be it further enacted, that in all cases where the amount or value of any penalties or forfeitures (other than to the party aggrieved) already incurred under the said recited acts or to be incurred under this act shall not exceed the sum of fifty pounds of lawful money of Great Britain, it shall be lawful for any two justices of the peace for the county, riding, division or place, wherein the party incurring such penalty or forfeitures shall reside, to hear and determine any matter subjecting such party to any such penalty or forfeitures as aforesaid, under the said recited acts or this act; which said justices of the peace are hereby authorized and required, upon any information exhibited, to summon the party and also the witnesses on either side, and examine into the matter of fact; and upon due proof made thereof, either by the voluntary confession of the party, or by oath of one or more credible witness or witnesses, to give judgment for the penalty or forfeiture according to the provisions of this act, and to award and issue their warrant under their hands and seals for the levying any such penalty or forfeiture so adjudged on the goods of the party incurring the same, and to cause sale to be made thereof in case they shall not be redeemed within six days, rendering to the party the overplus, if any; and where the goods of such party cannot be found sufficient to answer the penalty, to commit him or her to prison, there to remain for six months, unless such penalty shall be sooner paid and satisfied; and if any person or persons shall find himself, herself or themselves aggrieved by the judgment of any such justices, then he, she

perpetual, to be carried to the consolidated fund.

Two commissioners for reduction of the national debt may act.

How penalties (other than to the party aggrieved) above 50*l*. shall be recovered, and how applied, if sued for within six months.

Attorney-general in England, or king's advocate in Scotland, may stay proceedings.

Penalties not exceeding 50*l*. (other than to the party aggrieved) may be sued for before two justices, who may issue their warrant for levying the same on the goods of the party, and commit him to prison for six months for want of sufficient distress.

Parties aggrieved may

appeal to the next quarter sessions who shall finally determine the matter, and may award costs.

If the next quarter sessions shall be within six days after conviction, appeal may be made to the subsequent sessions.

Witnesses neglecting to appear, or refusing to give evidence before such justices, shall forfeit 40s.

After six months, penalties (other than to the party aggrieved) shall be recoverable only in the name of attorney-general in England or the king's advocate in Scotland, and shall be paid as shall be directed by the commissioners for taxes, who may reward the informer.

Persons giving false evidence, or swearing falsely, shall be deemed guilty of perjury.

or they shall and may (upon giving security to the amount of the value of such penalty and forfeiture, together with such costs as shall be awarded in case such judgment shall be affirmed) appeal to the justices of the peace at the next general quarter sessions for the county, riding or place, who are hereby empowered to summon and examine witnesses upon oath, and finally to hear and determine the same; and in case the judgment of such justices shall be affirmed, it shall be lawful for such justices of the peace at their general quarter sessions to award the person or persons to pay the costs occasioned by such appeal, as to them shall seem meet: provided always, that if the next general quarter sessions of the peace shall fall within six days after such conviction, it shall and may be lawful for the person so convicted, if he shall think fit (giving such security as aforesaid), to appeal to the next subsequent quarter sessions.

191. And be it further enacted, that if any person or persons shall be summoned as a witness or witnesses to give evidence before such justices of the peace touching any of the matters relative to the said recited acts or this act, either on the part of the person informing or the person or persons incurring such penalty or forfeiture, and shall neglect or refuse to appear at the time and place to be for that purpose appointed, without a reasonable excuse for such his, her or their neglect or refusal, to be allowed of by such justices of the peace, or appearing shall refuse to be examined on oath and give evidence before such justices of the peace before whom the prosecution shall be depending, that then every such person shall forfeit for every such offence the sum of forty shillings, to be levied and paid in such manner and by such means as are hereinbefore directed.

192. Provided also, and be it further enacted, that, in default of prosecution within the time hereinbefore limited, no such penalty or forfeiture, other than to the party aggrieved, shall be afterwards recoverable, except in the name of his majesty's attorney-general in England and of his majesty's advocate in Scotland, by information in the courts of exchequer in England or Scotland respectively, in which case the whole of such penalty or forfeiture shall belong to his majesty, his heirs and successors; and that all penalties and forfeitures and shares of penalties and forfeitures incurred as aforesaid, belonging to his majesty, his heirs or successors, shall be paid into the hands of such person or persons as the commissioners for the affairs of taxes shall appoint to receive the same, to the use of his majesty; and that in all cases where the whole of such pecuniary penalties or forfeitures shall be recovered to the use of his majesty, his heirs or successors, it shall be lawful for the said commissioners to cause such reward as they shall think fit, not exceeding one moiety of such penalty or forfeiture so recovered, after deducting all charges and expenses incurred in recovering the same, to be paid thereout, to or amongst any person or persons who shall appear to them entitled thereto as informers, in respect of such penalties or forfeitures so recovered; any thing herein contained to the contrary notwithstanding.

193. And be it further enacted, that if any person upon examination upon oath or affirmation before any of the said commissioners acting in the execution of this act by virtue of his majesty's warrant under the royal sign manual, or in any affidavit, deposition or affirmation before any mayor, magistrate or justice of the peace in Great Britain, or before any commissioners or persons who are or shall be authorized to take affidavits in causes depending in any courts at Westminster, in any manner relating to the execution of this act, shall wilfully and corruptly give false evidence, or shall in any such affidavit, deposition or affirmation wilfully or corruptly swear or affirm any matter or thing which shall be false or

untrue, every such person so offending, and being thereof duly convicted, shall be and is hereby declared to be subject and liable to such pains and penalties as by any laws now in being any persons convicted of wilful and corrupt perjury are subject and liable to.

194. And be it further enacted, that if any person shall forge, counterfeit or alter, or cause or procure to be forged, counterfeited or altered, or knowingly or wilfully act or assist in the forging, counterfeiting or altering any contract or contracts for the redemption or sale of any land tax, or any assignment or assignments of any such land tax, or of any such contract or contracts, or of any portion of land tax therein comprised, or any certificate or certificates of the commissioners of land tax or of supply, or of any chief magistrate authorized by this act to make out such certificate or certificates, or of the surveyor general of the land revenue of the crown, or of the duchy of Cornwall, or any certificate or certificates, receipt or receipts, of the cashier or cashiers of the governor and company of the Bank of England, or any certificate or certificates, or attested copy of any certificate or certificates, directed by this act to be made out by the proper officer, or shall wilfully deliver or produce to any person or persons acting under the authority of this act, or shall utter any such forged, counterfeited or altered contract or contracts, assignment or assignments, certificate or certificates, receipt or receipts, knowing the same to be forged, counterfeited or altered, with intent to defraud his majesty, his heirs or successors, or any body or bodies politic or corporate, or company, or other person or persons whomsoever, then and in every such case all and every person or persons so offending, and being lawfully convicted thereof, shall be adjudged guilty of felony, and shall suffer death as in cases of felony, without benefit of clergy.

Persons forging, &c. any contract, assignment, certificate or receipt, shall be deemed guilty of felony without benefit of clergy.

195. And be it further enacted, that if any action or suit shall be brought against any person or persons for anything done in pursuance of this act, such action or suit shall be commenced within six months next after the fact committed, and not afterwards, and shall be laid in the county or place where the cause of complaint did arise, and not elsewhere; and the defendant or defendants in every such action or suit may plead the general issue, and give this act and the special matters in evidence at any trial to be had thereupon; and if the jury shall find for the defendant or defendants in any such action or suit, or if the plaintiff or plaintiffs shall be nonsuited, or discontinue his or their action or suit after the defendant or defendants shall have appeared, or if upon demurrer judgment shall be given against the plaintiff or plaintiffs, the defendant or defendants shall have treble costs, and have the like remedy for the same as any defendant hath in other cases to recover costs by law.

Limitation of actions.

General issue.

Treble costs.

196. And be it further enacted, that the several persons who are or shall be named or appointed commissioners of land tax, in or by any act or acts now in force or hereafter to be passed, to carry into execution the said act of the thirty-eighth year of his present majesty's reign for granting an aid to his majesty by a land tax before-mentioned, or this act, in any county, riding, or place, such persons being also justices of the peace of and for the same county, riding, or place, and not being persons appointed to be commissioners for the purposes of this act, by his majesty's warrant under the royal sign manual as aforesaid, shall be commissioners for the purpose of hearing appeals to be made by virtue of this act, for the division of the county or riding, or the district, within which they usually act as commissioners of land tax and justices of the peace as aforesaid.

Land tax commissioners, being justices, shall be commissioners for hearing appeals.

197. And be it further enacted, that if any person or persons shall think himself, herself, or themselves aggrieved by any determination of

Persons aggrieved in any sale of

land tax, (the consideration for which shall not exceed 500*l.* stock,) may appeal to the commissioners at the next petty sessions, and their order shall be final.

Commissioners of appeal may have the advice of counsel, and may award costs, &c.

Where the consideration exceeds 500*l.* stock, appeal may be made to the Chancery or Ex-

the commissioners acting in the execution of this act, by virtue of his majesty's warrant under the royal sign manual, with relation to any right or benefit of preference in or any right of redemption of any land tax to be sold by virtue of this act, or with relation to the sale or mortgage of any messuages, lands, tenements, or hereditaments, or the grant of any rent-charge thereout, for any of the purposes of this act, with relation to the redemption or purchase of any land tax, for the redemption or purchase of which not more than five hundred pounds capital stock in the three pounds per centum bank annuities would be transferred in the whole if such land tax was redeemed or purchased, it shall be lawful for such person or persons in every such case to appeal to the commissioners appointed by this act for the purpose of hearing appeals at the next petty sessions held by them within and for the division or district within which such land tax, or any proportion thereof, shall be charged; and the said commissioners, or any two or more of them, shall, and they are hereby authorized and required to hear and determine all such appeals at any petty sessions to be by them appointed, from time to time, as there shall be occasion; and on due consideration of all the circumstances attending the case upon which such appeal shall arise, and on examination upon oath or affirmation of the parties interested in such appeal, and all other persons who shall be willing to be examined touching any matters or things relating to the matter in dispute as aforesaid, which oath or affirmation they or any two or more of such commissioners are hereby authorized to administer, and on the production, upon oath or affirmation as aforesaid, of any deeds, conveyances, or instruments, or upon the production of any affidavits or depositions in writing upon oath or affirmation to be made in manner herein directed as to such affidavits, depositions, or affirmations as may be produced to the said commissioners acting in the execution of this act as last aforesaid, it shall be lawful for such commissioners of appeal, and they are hereby required, to determine such appeal, and give such order therein, as in their discretion shall seem expedient, which order shall be final and conclusive upon all parties; and if such commissioners of appeal shall have any doubts touching any matters or things relating to the determination of such appeal, it shall and may be lawful for such last-mentioned commissioners to require the advice and assistance or the opinion of any counsel learned in the law, being a barrister of five years standing at the least, as to them shall seem most expedient; and such commissioners shall and may award the costs actually incurred in such appeal, and no more, together with such expenses as shall have arisen from the obtaining the advice, assistance, or opinion of counsel, as the case may be, if any such expense shall have been incurred, to be paid either by the party against whom such appeal shall have been determined, or by both the parties to such appeal, in such proportions as to such commissioners shall seem just and reasonable; and in case of refusal or nonpayment of any sums so ordered to be paid, by the space of twenty-one days next after such determination, such commissioners of appeal, or any two of them, shall and may issue forth their warrant to levy the same by distress and sale of the goods and chattels of the person or persons ordered to pay such sum as aforesaid, rendering the overplus to the owner or owners, after the payment of the charge of such distress and sale: provided always, that where capital stock which would be requisite to be transferred for the redemption or purchase of any land tax respectively, about which any such dispute as aforesaid may arise, would in the whole exceed five hundred pounds in such public annuities, the person or persons so thinking himself, herself, or

themselves aggrieved as aforesaid shall and may apply to the Court of Chancery or Exchequer in England, or the Courts of Session or Exchequer in Scotland, by petition to be preferred in a summary way; which courts respectively may thereupon grant such relief, and make such order therein, as to the said courts respectively shall seem meet.

chequer in
England, and
Court of Ses-
sion or Ex-
chequer in
Scotland.

198. And whereas by an act passed in the the thirty-ninth year of his present majesty's reign, intituled "An Act for enabling His Majesty to incorporate by Charter a Company, to be called the Globe Insurance Company, for Insurance on Lives and against Loss or Damage by Fire; and for other Purposes therein mentioned," his majesty is empowered, by charter or indenture under the great seal of Great Britain, to declare and grant that such and so many persons as should be named therein, and all and every such other persons and person as from time to time should be duly admitted members into their corporation, should be one distinct and separate body politic and corporate, by the name of The Globe Insurance Company; and it is thereby enacted, that in the said charter or indenture, which his majesty is so empowered to grant, a provision should be inserted, that the said corporation was to be created and established upon this condition, that the said corporation should lay out and invest the sum of three hundred thousand pounds (part of the sum of five hundred thousand pounds extraordinary or capital stock therein mentioned), within three calendar months next after the same should be raised, in manner therein-before mentioned, in the purchase of land tax upon houses, under the said first herein recited act of the thirty-eighth year of his present majesty's reign, and should, with one moiety or half part of the net profits which should arise to the corporation from their establishment, which should remain after payment of five pounds per centum per annum to the proprietors on the capital stock, and all salaries and other expenses attending the institution, lay out such moieties as they should arise, after making such deductions as aforesaid, in the purchase of the land tax upon houses, from time to time, until the sum of seven hundred thousand pounds should have been so laid out as aforesaid, unless the whole of the said land tax upon houses, should, previously thereto, have been redeemed or sold; and that the said corporation should be allowed to purchase the said land tax upon the same terms and conditions as the owners of lands then were, or thereafter might be entitled to redeem or purchase by the same or any future act; and it is thereby further enacted, that a provision should be inserted in the said charter, that the said corporation should, within three calendar months after the date of the said charter, enter into a sufficient contract or contracts, according to the provisions of the several acts then passed for the redemption of the land tax, that the said corporation should lay out and invest the sum of three hundred thousand pounds (part of the said sum of five hundred thousand pounds), in the purchase of land tax on houses or land tax as provided by that act; and that the said corporation should, in such contract or contracts, undertake that they would lay out and invest one hundred thousand pounds (part of the said three hundred thousand pounds), in the purchase of the land tax on houses, or land tax as aforesaid, within one year after the date of the said charter; and that they would lay out one hundred thousand pounds (other part of the said three hundred thousand pounds), in such purchase as aforesaid, within two years after the date of the said charter; and that they would lay out one hundred thousand pounds (residue of the said three hundred thousand pounds), within three calendar months next after the extraordinary or capital stock should be raised, as therein mentioned, in the further purchase of the land tax upon houses, or land tax as afore-

Act 39 Geo.
3, for enabling
his majesty to
incorporate
the Globe In-
surance Com-
pany rectified.

said; and it is thereby further enacted, that if at any time it should seem proper to the lords of the treasury, on representation made to them by the said corporation, to empower the said corporation to purchase land tax instead of land tax on houses, land tax so purchased should be considered as an equivalent for the land tax on houses, directed to be purchased by the said act: and whereas the said charter hath not yet been granted by his majesty: and whereas it is expedient that the said several sums of money to be laid out and invested in the purchase of land tax, according to the condition upon which the said corporation is by the said charter to be created and established, should be laid out and invested in the purchase of land tax, according to the provisions of this act; be it therefore enacted, that all and every sum and sums of money which shall, under the provisions of the said last recited act, and of the charter to be granted in pursuance thereof, be laid out and invested in the purchase of land tax upon houses, or other land tax, as provided by the said act, shall be so laid out and invested, and all contracts thereby directed to be entered into for the purchase of such land tax shall be so entered into according to the provisions of this act; anything in the said last recited act to the contrary notwithstanding.

The money which shall be laid out under the last recited act, and the charter to be granted in pursuance thereof, shall be laid out according to the provisions of this act.

His majesty may revoke commissions granted to any persons for selling the land tax, and grant commissions to any other persons.

199. And be it further enacted, that it shall be lawful for his majesty, his heirs, and successors, at his or their pleasure, to revoke the several commissions already granted by virtue of the said first recited act, or to be granted by virtue of this act, to the several persons therein and herein described, for the purpose of selling the land tax in the several counties, ridings, stewartries, cities, boroughs, cinque ports, towns, or places in Great Britain, or any of such commissions, and by warrant under his majesty's royal sign manual, to grant any other commission or commissions to any other persons whom his majesty shall think fit, for the purpose of selling the land tax, under the provisions of this act; and the persons named in such new commission or commissions, (taking the oath herein prescribed), shall have and be invested with such and the same powers and authorities in relation to the redemption and sale of the land tax in Great Britain, or such part or parts of Great Britain to which such new commission or commissions shall extend, as by this act are given to and vested in the several persons already appointed or to be appointed under the provisions of the said recited acts or of this act, in relation to the redemption or sale of the land tax in the several counties, ridings, stewartries, cities, boroughs, cinque ports, towns, and places, in or for which they are or shall so be appointed commissioners as aforesaid; and all such rules, methods, regulations, and directions as are herein prescribed in relation to the redemption or sale of the land tax, and the powers for raising money, or other powers requisite or necessary to complete the same under the authority of the commissions already granted or to be granted by his majesty, by warrant under his royal sign manual, according to the provisions of this act, shall be observed, practised, and put in execution, in relation to any redemption or sale of the land tax, and to any of the aforesaid powers requisite or necessary for completing the same, which shall be made or exercised under the authority of any such new commission or commissions as aforesaid, in so far as such rules methods, regulations, and directions are respectively applicable thereto.

200. And whereas doubts may arise by reason of the provisions of an act passed in the nineteenth year of the reign of his late majesty King George the Second, intituled "An Act for better regulating of Elections of Members to serve in Parliament for such Cities and Towns in that

Part of Great Britain called England as are Counties of themselves;" and of another act passed in the twentieth year of the reign of his present majesty, intituled "An Act to remove certain Difficulties relative to Voters at County Elections," as to the right of voting for the election of knights of the shire, or other members to serve in parliament, by persons who may claim so to vote in respect of messuages, lands or tenements, the land tax charged whereon may have been redeemed; be it therefore enacted, that every person who shall tender his vote at the election of any knight or knights of the shire or other member or members, to serve in parliament within that part of Great Britain called England, or the principality of Wales, in respect of any messuages, lands or tenements of the quality and value which would by law entitle him to vote at such election, the land tax charged whereon shall have been redeemed or purchased, shall, from and after the passing of this act, be entitled to vote at any such election as aforesaid, without being compelled to show that such messuages, lands or tenements have been assessed to the land tax, upon proving to the satisfaction of the returning officer, on oath or otherwise, that such land tax hath at any time previously to such election been redeemed or purchased, and the said messuages, lands or tenements become exonerated therefrom, under the provisions of the said recited acts for the redemption of land tax or of this act, the said recited acts passed in the nineteenth year of his late majesty's reign, and in the twentieth year of his present majesty's reign, or any other act or law to the contrary notwithstanding.

20 Geo. 3, c. 17.

Persons claiming to vote at elections of members of parliament in England or Wales for lands, the land tax whereon has been redeemed or purchased, shall be entitled to vote upon proving the lands have been exonerated therefrom under the recited acts for redemption of land tax or this act.

SCHEDULES to which this Act refers.

SCHEDULE (A).

Form of the Certificate of the Amount of the Land Tax, and the Lands upon which it is assessed.

A. B. and C. D., two of the commissioners of land tax, acting for the division of —, in the county of —, do hereby certify that the lands [briefly describing the lands and hereditaments chargeable] are charged with land tax to the amount of — [and if more parcels of land tax than one, repeat the description], and that the messuage and lands [briefly describing the same] are charged in like manner to the amount of —, making in the whole the amount of —.

(B).

Form of the Certificate of the Contract for the Redemption of Land Tax in Cases where the Consideration is proposed to be transferred in Stock.

Know all men, that we, —, two of the commissioners appointed for the purposes of an act, intituled "An Act" [here insert the title of the act] for the —, do hereby certify that we have contracted and agreed with — for the redemption by him ["her," or "them," as the case may require] of — land tax, being the land tax charged upon [here describe the premises as from the certificate of the commissioners of land tax, or

from the schedule delivered by the party], and which premises are assessed in the assessment made for the —, of —, in the — of —, for the year —, as follows, videlicet [*here insert an exact copy of such parts of the assessment as relate to the premises before described*]. The consideration is declared to be — capital stock in the three pounds per centum consolidated or reduced bank annuities, or one of them, to be transferred to the commissioners for the reduction of the national debt, at the Bank of England, in the following proportions and at the following times, videlicet, — stock on or before the — day of —; — stock on or before the — day of —; — stock on or before the — day of —; — stock on or before the — day of —, &c. &c. &c., with interest, to be paid at the time of the second and each subsequent instalment to the cashier or cashiers of the governor and company of the Bank of England, equal to the amount of the land tax redeemed, deducting therefrom a sum bearing the same proportion to such land tax as the amount of stock transferred before the time of each payment bears to the whole amount of stock agreed to be transferred on such contract.

(C).

Form of the Certificate of the Contract for the Redemption of Land Tax in Cases where the Consideration is proposed to be paid in Money to the Receiver-General.

Know all men, that we —, two of the commissioners appointed for the purposes of an act, intituled "An Act" [*here insert the title of the act*] for the —, do hereby certify that we have contracted and agreed with — for the redemption by him ["her" or "them," *as the case may require*], of — land tax, being the land tax charged upon [*here describe the premises as from the certificate of the commissioners of land tax or from the schedule delivered by the party*], and which premises are assessed in the assessment made for the — of —, in the — of —, for the year —, as follows, videlicet [*here insert an exact copy of such parts of the assessment as relate to the premises before described*]. The consideration is declared to be so much of lawful money of Great Britain, to be paid to the receiver-general or his deputy [*or "collector," as the case may require*], for the said ["county, riding, shire, &c."] of —, as will be sufficient for the redemption of the said land tax, on the — day of —, according to the price of stock, to be transmitted to the said receiver-general [*or "collector"*] in the second week subsequent to the date hereof, and conformably to the table in the schedule to the said act, and the rules and directions therein contained.

[*If the consideration is proposed to be paid by instalments, the land tax to be redeemed must be divided into as many equal parts as there are instalments, the fractions of farthings to be added to the last part; and in such case*]

The consideration is declared to be so much of lawful money of Great Britain, to be paid to the receiver-general or his deputy [*or "collector"*] for the said ["county, riding, shire, &c."], as will be sufficient for the redemption of £—, part of the said land tax, on the — day of —; £—, further part of the said land tax, on the — day of —; £—, further part of the said land tax, on the — day of —; £—, further part of the said land tax, on the — day of —, &c. &c., according to the price of stock, to be transmitted to the said re-

ceiver-general [or "collector"] in the second week subsequent to the date hereof, with respect to the payment of the first instalment, and with respect to the payment of the second and every subsequent instalment, according to the price of stock, to be transmitted to such receiver-general [or "collector"] in the week preceding the said days of payment of such second and subsequent instalments, and conformably to the table in the schedule to the said act annexed, and the rules and directions therein contained, together with interest, to be paid at the time of the second and each subsequent instalment, to the said receiver-general [or "collector"] equal to the amount of the land tax redeemed, deducting therefrom a sum bearing the same proportion to such land tax as the number of instalments then before paid bears to the number of instalments agreed to be paid on such contract.

(D).

Form of the Certificate of the Contract for the Purchase of Land Tax as a Fee-Farm Rent.

Know all men, that we —, two of the commissioners appointed for the purposes of an act, intituled "An Act" [here insert the title of the act] for the —, do hereby certify that we have contracted and agreed with — for the sale to him ["her" or "them," as the case may require] of — land tax as a fee-farm rent, being the land tax charged upon [here describe the premises as from the certificate of the commissioners of land tax], and which premises are assessed in the assessment made for the — of —, in the — of —, for the year —, as follows, videlicet [here insert an exact copy of such parts of the assessment as relate to the premises before described]. The consideration is declared to be, &c. [pursue the same forms as in the contracts for the redemption of land tax (varying only the number of instalments); and in cases where the land tax shall be sold for a money consideration in one sum at a higher price than the price first offered, then add] and also such further sum of money in addition to the said consideration as shall be equivalent to — pound [or "pounds," as the case may require] per centum upon the amount thereof; and where the consideration shall be by instalments, then add, after the direction for payment of the consideration, and before the directions respecting the interest], and also such further sum in addition to each instalment as shall be equivalent to — pound [or "pounds," as the case may require] per centum upon the amount thereof; [and where the land tax purchased shall be proposed to be paid out of any particular part or parts only of the estate, add] and we do order and direct that the whole of the said sum of £ — shall in future be paid and borne as a fee-farm rent out of such parts only of the said before-mentioned premises as are hereinafter described, videlicet [here describe the premises out of which the fee-farm rent is to be paid].

(E).

Form of the Certificate or Receipt to be indorsed on the Contract in Cases where the Consideration is transferred in Stock.

Bank of England.	Days when Stock was transferred.	Amount of the Stock transferred.	Name of the Receiver or Acceptor.
1st Instalment.			
2d Instalment.			
3d Instalment.			
4th Instalment.			
&c. &c.			

(F).

Form of the Certificate or Receipt to be indorsed on the Contract in Cases where the Consideration is paid to the Receiver-General in Money.

Day of the actual Payment of the Consideration.	Price of 3 <i>l.</i> per cents. at which the Consideration is calculated.	Amount of Money received.	Name of the Receiver.

(G).

Form of Contract for Sale of Crown Lands belonging to the Duchy of Lancaster.

George the Third, by the grace of God of the united kingdom of Great Britain and Ireland king, defender of the faith, and so forth, to all to

whom these presents shall come, greeting; Know ye, that we, in consideration of the sum of — paid into the hands of our receiver-general of the revenues of our duchy of Lancaster, as appears by the receipt of the receiver-general indorsed on these presents, by and with the advice and consent of our chancellor and council of our said duchy, do by these presents grant, bargain and sell unto A. B., his heirs and assigns, all [*describe the manors, &c. sold*], to have and to hold the said ["manors, &c."] hereby bargained and sold, and all benefits and advantages thereto belonging, unto and to the use of the said A. B., his heirs and assigns for ever; [*in case there be any subsisting lease of the manors, &c. words to the following effect are to be added: "subject nevertheless to the term and interest in the said manors, &c. by virtue of a lease granted under the seal of —, bearing date on or about —, unto —, for a term of —, which will expire on or about —"*].

In witness whereof —.

(H).

Form of Certificates of Contracts made by the Surveyor-General of the Land Revenue.

By the Surveyor-General of his Majesty's Land Revenue.

These are to certify, that in pursuance of a warrant from the right honourable the lords commissioners of his majesty's treasury, bearing date the — day of —, the said surveyor-general hath contracted and agreed with A. B. of —, for the sale to the said A. B. of all [*here describe the premises to be sold*], at or for the price or sum of — of lawful money of Great Britain, to be paid by the said A. B. into the Bank of England, and carried to the account of the commissioners of his majesty's treasury; [*and in case of any subsisting lease, then the following words to be added: subject nevertheless to, here describing when and to whom such lease was granted, for what term of years or lives, and when the term will expire, or which of the lives are in being*]; and from and immediately after the payment of the said sum in manner aforesaid, and the enrolment of this certificate and the receipt for the said purchase money in the office of the auditor of the land revenue for the county aforesaid, [*or of the clerk of the pipe, as the case may be,*] and thenceforth for ever, the said A. B., and his [*her or their*] heirs, successors, or assigns, shall be adjudged, deemed and taken to be in the actual seisin and possession of the said premises so by him [*her or them*] purchased, and shall hold and enjoy the same peaceably and quietly, and in as full and ample a manner, to all intents and purposes, as his majesty, his heirs or successors might or could have held or enjoyed the same, by force and virtue of an act of parliament passed in the forty-second year of the reign of his majesty King George the Third, intituled "An act" [*inserting the title of this act*].

Given under the hand of the said surveyor-general, the — day of —.

Witness to the signing by the said surveyor-general.

[The witness to be one of the clerks or other officers in his office.]

(I).

Form of Certificates of Contracts to be made by the Surveyor-General of the Duchy of Cornwall.

By the Surveyor-General of the Duchy of Cornwall.

These are to certify, that by virtue of a warrant from the council of his Royal Highness the Prince of Wales and Duke of Cornwall, the said surveyor-general hath contracted and agreed with *A. B.* for the sale to the said *A. B.* of all [*here describe the premises or the rent to be sold*], at or for the price or sum of — of lawful money of Great Britain, to be paid by the said *A. B.* into the Bank of England, and carried to the account of the duchy of Cornwall; [*and in case of any subsisting lease, or any grant by copy of court roll, then the following words to be added: subject nevertheless to, here describing when and to whom such lease or copy was granted, for what term or lives, and when the term will expire, or which of the lives are in being;*] and from and immediately after the payment of the said sum in manner aforesaid, and the inrolment of this certificate and the receipt for the said purchase money in the office of the auditor of the duchy of Cornwall, and thenceforth for ever, the said *A. B.*, and his [*her or their*] heirs, successors or assigns, shall be adjudged, deemed, and taken to be in the actual seisin and possession of the said premises [*or rent, as the case may be*] so by him [*her or them*] purchased; [*and where the purchase shall be other than for a rent, the following words to be added: and shall hold and enjoy the same peaceably and quietly, and in as full and ample manner, to all intents and purposes, as his Royal Highness the Prince of Wales, his heirs or successors, Dukes of Cornwall, might or could have held or enjoyed the same, by force and virtue of an act of parliament passed in the forty-second year of the reign of his majesty King George the Third, intituled, "An act" [inserting the title of this act].*

Given under the hand of the said surveyor-general of the duchy of Cornwall, the — day of —.

Witness to the signing by the said surveyor-general.

[The witness to be one of the clerks or other officers in his office.]

(K).

Form of Cashier's Receipt.

RECEIVED the — day of —, of and from the above [*or within*] named *A. B.* the sum of — of lawful money of Great Britain, being the consideration money expressed in the above [*or within*] written certificate.

Witness my hand,

For the governor and company of the Bank of England.

£ _____

Cashier.

(L).

TABLE showing the several Sums payable for the Redemption or Purchase of LAND TAX of the yearly Amounts denoted in the First Column, when the Three Pounds per cent. Bank Annuities are at any Prices between 60 and Par, as denoted in the Second and subsequent Columns.

Land Tax to be Redeemed or Purchased.	60 and under 61	61 and under 62	62 and under 63	63 and under 64	64 and under 65	65 and under 66
$\frac{1}{4}$	0 0 $5\frac{1}{4}$	0 0 $5\frac{1}{4}$	0 0 $5\frac{1}{4}$	0 0 $5\frac{1}{4}$	0 0 $5\frac{1}{4}$	0 0 6
$\frac{1}{2}$	0 0 11	0 0 $11\frac{1}{2}$	0 0 $11\frac{1}{2}$	0 0 $11\frac{1}{2}$	0 0 $11\frac{1}{2}$	0 1 0
$\frac{3}{4}$	0 1 $4\frac{1}{4}$	0 1 $4\frac{1}{4}$	0 1 5	0 1 $5\frac{1}{4}$	0 1 $5\frac{1}{4}$	0 1 6
D. 1 -	0 1 10	0 1 $10\frac{1}{4}$	0 1 $10\frac{1}{4}$	0 1 $11\frac{1}{4}$	0 1 $11\frac{1}{4}$	0 2 0
2 -	0 3 $8\frac{1}{4}$	0 3 9	0 3 $9\frac{1}{4}$	0 3 $10\frac{1}{4}$	0 3 $11\frac{1}{4}$	0 4 0
3 -	0 5 $6\frac{1}{4}$	0 5 $7\frac{1}{4}$	0 5 $8\frac{1}{4}$	0 5 10	0 5 11	0 6 0
4 -	0 7 $4\frac{1}{4}$	0 7 $6\frac{1}{4}$	0 7 $7\frac{1}{4}$	0 7 $9\frac{1}{4}$	0 7 $10\frac{1}{4}$	0 8 $0\frac{1}{4}$
5 -	0 9 3	0 9 $4\frac{1}{4}$	0 9 $6\frac{1}{4}$	0 9 $8\frac{1}{4}$	0 9 $10\frac{1}{4}$	0 10 $0\frac{1}{4}$
6 -	0 11 1	0 11 $3\frac{1}{4}$	0 11 $5\frac{1}{4}$	0 11 $7\frac{1}{4}$	0 11 10	0 12 $0\frac{1}{4}$
7 -	0 12 $11\frac{1}{4}$	0 13 2	0 13 $4\frac{1}{4}$	0 13 $7\frac{1}{4}$	0 13 $9\frac{1}{4}$	0 14 $0\frac{1}{4}$
8 -	0 14 $9\frac{1}{4}$	0 15 $0\frac{1}{4}$	0 15 $3\frac{1}{4}$	0 15 $6\frac{1}{4}$	0 15 $9\frac{1}{4}$	0 16 $0\frac{1}{4}$
9 -	0 16 8	0 16 $11\frac{1}{4}$	0 17 $2\frac{1}{4}$	0 17 $5\frac{1}{4}$	0 17 $9\frac{1}{4}$	0 18 $0\frac{1}{4}$
10 -	0 18 $6\frac{1}{4}$	0 18 $9\frac{1}{4}$	0 19 $1\frac{1}{4}$	0 19 $5\frac{1}{4}$	0 19 $8\frac{1}{4}$	1 0 $0\frac{1}{4}$
11 -	1 0 $4\frac{1}{4}$	1 0 $8\frac{1}{4}$	1 1 $0\frac{1}{4}$	1 1 $4\frac{1}{4}$	1 1 $8\frac{1}{4}$	1 2 $0\frac{1}{4}$
S. 1 -	1 2 $2\frac{1}{4}$	1 2 7	1 2 $11\frac{1}{4}$	1 3 $3\frac{1}{4}$	1 3 $8\frac{1}{4}$	1 4 $0\frac{1}{4}$
2 -	2 4 $5\frac{1}{4}$	2 5 $2\frac{1}{4}$	2 5 11	2 6 $7\frac{1}{4}$	2 7 $4\frac{1}{4}$	2 8 $1\frac{1}{4}$
3 -	3 6 $8\frac{1}{4}$	3 7 $9\frac{1}{4}$	3 8 $10\frac{1}{4}$	3 9 $11\frac{1}{4}$	3 11 1	3 12 $2\frac{1}{4}$
4 -	4 8 11	4 10 $4\frac{1}{4}$	4 11 10	4 13 $3\frac{1}{4}$	4 14 $9\frac{1}{4}$	4 16 3
5 -	5 11 $1\frac{1}{4}$	5 12 $11\frac{1}{4}$	5 14 $9\frac{1}{4}$	5 16 $7\frac{1}{4}$	5 18 $5\frac{1}{4}$	6 0 $3\frac{1}{4}$
6 -	6 13 $4\frac{1}{4}$	6 15 $6\frac{1}{4}$	6 17 $9\frac{1}{4}$	6 19 $11\frac{1}{4}$	7 2 2	7 4 $4\frac{1}{4}$
7 -	7 15 $7\frac{1}{4}$	7 18 2	8 0 $8\frac{1}{4}$	8 3 $3\frac{1}{4}$	8 5 $10\frac{1}{4}$	8 8 $5\frac{1}{4}$
8 -	8 17 10	9 0 9	9 3 $8\frac{1}{4}$	9 6 $7\frac{1}{4}$	9 9 $6\frac{1}{4}$	9 12 6
9 -	10 0 $0\frac{1}{4}$	10 3 $4\frac{1}{4}$	10 6 $7\frac{1}{4}$	10 9 $11\frac{1}{4}$	10 13 3	10 16 $6\frac{1}{4}$
10 -	11 2 $3\frac{1}{4}$	11 5 $11\frac{1}{4}$	11 9 $7\frac{1}{4}$	11 13 $3\frac{1}{4}$	11 16 $11\frac{1}{4}$	12 0 $7\frac{1}{4}$
11 -	12 4 $6\frac{1}{4}$	12 8 $6\frac{1}{4}$	12 12 7	12 16 $7\frac{1}{4}$	13 0 $7\frac{1}{4}$	13 4 $8\frac{1}{4}$
12 -	13 6 9	13 11 $1\frac{1}{4}$	13 15 $6\frac{1}{4}$	13 19 $11\frac{1}{4}$	14 4 4	14 8 9
13 -	14 8 $11\frac{1}{4}$	14 13 $8\frac{1}{4}$	14 18 6	15 3 $3\frac{1}{4}$	15 8 $0\frac{1}{4}$	15 12 $9\frac{1}{4}$
14 -	15 11 $2\frac{1}{4}$	15 16 4	16 1 $5\frac{1}{4}$	16 6 $7\frac{1}{4}$	16 11 $8\frac{1}{4}$	16 16 $10\frac{1}{4}$
15 -	16 13 $5\frac{1}{4}$	16 18 $11\frac{1}{4}$	17 4 $5\frac{1}{4}$	17 9 $11\frac{1}{4}$	17 15 $5\frac{1}{4}$	18 0 $11\frac{1}{4}$
16 -	17 15 8	18 1 $6\frac{1}{4}$	18 7 $4\frac{1}{4}$	18 13 3	18 19 $1\frac{1}{4}$	19 5 0
17 -	18 17 $10\frac{1}{4}$	19 4 $1\frac{1}{4}$	19 10 $4\frac{1}{4}$	19 16 7	20 2 $9\frac{1}{4}$	20 9 $0\frac{1}{4}$
18 -	20 0 $1\frac{1}{4}$	20 6 $8\frac{1}{4}$	20 13 $3\frac{1}{4}$	20 19 11	21 6 $6\frac{1}{4}$	21 13 $1\frac{1}{4}$
19 -	21 2 $4\frac{1}{4}$	21 9 $3\frac{1}{4}$	21 16 $3\frac{1}{4}$	22 3 3	22 10 2	22 17 $2\frac{1}{4}$
£1 -	22 4 7	22 11 11	22 19 3	23 6 7	23 13 11	24 1 3
2 -	44 9 2	45 3 10	45 18 6	46 13 2	47 7 10	48 2 6
3 -	66 13 9	67 15 9	68 17 9	69 19 9	71 1 9	72 3 9
4 -	88 18 4	90 7 8	91 17 0	93 6 4	94 15 8	96 5 0
5 -	111 2 11	112 19 7	114 16 3	116 12 11	118 9 7	120 6 3
6 -	133 7 6	135 11 6	137 15 6	139 19 6	142 3 6	144 7 6
7 -	155 12 1	158 3 5	160 14 9	163 6 1	165 17 5	168 8 9
8 -	177 16 8	180 15 4	183 14 0	186 12 8	189 11 4	192 10 0
9 -	200 1 3	203 7 3	206 13 3	209 19 3	213 5 3	216 11 3
10 -	222 5 10	225 19 2	229 12 6	233 5 10	236 19 2	240 12 6
20 -	444 11 8	451 18 4	459 5 0	466 11 8	473 18 4	481 5 0

SCHEDULE (L)—continued.

Land Tax to be Redeemed or Purchased.	66 and under 67	67 and under 68	68 and under 69	69 and under 70	70 and under 71	71 and under 72
$\frac{1}{4}$	0 6 0	0 0 6 $\frac{1}{2}$	0 0 6 $\frac{1}{2}$	0 0 6 $\frac{1}{2}$	0 0 6 $\frac{1}{2}$	0 0 6 $\frac{1}{2}$
$\frac{1}{2}$	0 1 0 $\frac{1}{2}$	0 1 0 $\frac{1}{2}$	0 1 0 $\frac{1}{2}$	0 1 0 $\frac{1}{2}$	0 1 1	0 1 1 $\frac{1}{2}$
$\frac{3}{4}$	0 1 6 $\frac{1}{4}$	0 1 6 $\frac{1}{4}$	0 1 6 $\frac{1}{4}$	0 1 7 $\frac{1}{4}$	0 1 7 $\frac{1}{4}$	0 1 7 $\frac{1}{4}$
D. 1 -	0 2 0 $\frac{1}{2}$	0 2 0 $\frac{1}{2}$	0 2 1 $\frac{1}{2}$	0 2 1 $\frac{1}{2}$	0 2 2	0 2 2 $\frac{1}{2}$
2 -	0 4 0 $\frac{1}{2}$	0 4 1 $\frac{1}{2}$	0 4 2 $\frac{1}{2}$	0 4 3	0 4 4 $\frac{1}{2}$	0 4 4 $\frac{1}{2}$
3 -	0 6 1 $\frac{1}{2}$	0 6 2 $\frac{1}{2}$	0 6 3 $\frac{1}{2}$	0 6 4 $\frac{1}{2}$	0 6 5 $\frac{1}{2}$	0 6 6 $\frac{1}{2}$
4 -	0 8 1 $\frac{1}{2}$	0 8 3 $\frac{1}{2}$	0 8 4 $\frac{1}{2}$	0 8 6 $\frac{1}{2}$	0 8 7 $\frac{1}{2}$	0 8 9
5 -	0 10 2 $\frac{1}{2}$	0 10 4	0 10 5 $\frac{1}{2}$	0 10 7 $\frac{1}{2}$	0 10 9 $\frac{1}{2}$	0 10 11 $\frac{1}{2}$
6 -	0 12 2 $\frac{1}{2}$	0 12 4 $\frac{1}{2}$	0 12 7	0 12 9 $\frac{1}{2}$	0 12 11 $\frac{1}{2}$	0 13 1 $\frac{1}{2}$
7 -	0 14 3	0 14 5 $\frac{1}{2}$	0 14 8 $\frac{1}{2}$	0 14 10 $\frac{1}{2}$	0 15 1 $\frac{1}{2}$	0 15 3 $\frac{1}{2}$
8 -	0 16 3 $\frac{1}{2}$	0 16 6 $\frac{1}{2}$	0 16 9 $\frac{1}{2}$	0 17 0 $\frac{1}{2}$	0 17 3 $\frac{1}{2}$	0 17 6
9 -	0 18 3 $\frac{1}{2}$	0 18 7 $\frac{1}{2}$	0 18 10 $\frac{1}{2}$	0 19 1 $\frac{1}{2}$	0 19 5	0 19 8 $\frac{1}{2}$
10 -	1 0 4 $\frac{1}{2}$	1 0 8	1 0 11 $\frac{1}{2}$	1 1 3 $\frac{1}{2}$	1 1 7	1 1 10 $\frac{1}{2}$
11 -	1 2 4 $\frac{1}{2}$	1 2 8 $\frac{1}{2}$	1 3 0 $\frac{1}{2}$	1 3 4 $\frac{1}{2}$	1 3 8 $\frac{1}{2}$	1 4 1
S. 1 - -	1 4 5 $\frac{1}{2}$	1 4 9 $\frac{1}{2}$	1 5 2	1 5 6 $\frac{1}{2}$	1 5 10 $\frac{1}{2}$	1 6 3 $\frac{1}{2}$
2 - -	2 8 10 $\frac{1}{2}$	2 9 7	2 10 4	2 11 0 $\frac{1}{2}$	2 11 9 $\frac{1}{2}$	2 12 6 $\frac{1}{2}$
3 - -	3 13 3 $\frac{1}{2}$	3 14 4 $\frac{1}{2}$	3 15 5 $\frac{1}{2}$	3 16 7	3 17 8 $\frac{1}{2}$	3 18 9 $\frac{1}{2}$
4 - -	4 17 8 $\frac{1}{2}$	4 19 2 $\frac{1}{2}$	5 0 7 $\frac{1}{2}$	5 2 1 $\frac{1}{2}$	5 3 7	5 5 0 $\frac{1}{2}$
5 - -	6 2 1 $\frac{1}{2}$	6 3 11 $\frac{1}{2}$	6 5 9 $\frac{1}{2}$	6 7 7 $\frac{1}{2}$	6 9 5 $\frac{1}{2}$	6 11 3 $\frac{1}{2}$
6 - -	7 6 7	7 8 9 $\frac{1}{2}$	7 10 11 $\frac{1}{2}$	7 13 2	7 15 4 $\frac{1}{2}$	7 17 7
7 - -	8 11 0	8 13 6 $\frac{1}{2}$	8 16 1 $\frac{1}{2}$	8 18 8 $\frac{1}{2}$	9 1 3 $\frac{1}{2}$	9 3 10
8 - -	9 15 5 $\frac{1}{2}$	9 18 4 $\frac{1}{2}$	10 1 3 $\frac{1}{2}$	10 4 2 $\frac{1}{2}$	10 7 2	10 10 1 $\frac{1}{2}$
9 - -	10 19 10 $\frac{1}{2}$	11 3 2	11 6 5 $\frac{1}{2}$	11 9 9 $\frac{1}{2}$	11 13 0 $\frac{1}{2}$	11 16 4 $\frac{1}{2}$
10 - -	12 4 3 $\frac{1}{2}$	12 7 11 $\frac{1}{2}$	12 11 7 $\frac{1}{2}$	12 15 3 $\frac{1}{2}$	12 18 11 $\frac{1}{2}$	13 2 7 $\frac{1}{2}$
11 - -	13 8 8 $\frac{1}{2}$	13 12 9	13 16 9 $\frac{1}{2}$	14 0 9 $\frac{1}{2}$	14 4 10 $\frac{1}{2}$	14 8 10 $\frac{1}{2}$
12 - -	14 13 1 $\frac{1}{2}$	14 17 6 $\frac{1}{2}$	15 1 11 $\frac{1}{2}$	15 6 4 $\frac{1}{2}$	15 10 9	15 15 1 $\frac{1}{2}$
13 - -	15 17 7	16 2 4 $\frac{1}{2}$	16 7 1 $\frac{1}{2}$	16 11 10 $\frac{1}{2}$	16 16 7 $\frac{1}{2}$	17 1 5
14 - -	17 2 0	17 7 1 $\frac{1}{2}$	17 12 3 $\frac{1}{2}$	17 17 5	18 2 6 $\frac{1}{2}$	18 7 8
15 - -	18 6 5 $\frac{1}{2}$	18 11 11 $\frac{1}{2}$	18 17 5 $\frac{1}{2}$	19 2 11 $\frac{1}{2}$	19 8 5 $\frac{1}{2}$	19 13 11 $\frac{1}{2}$
16 - -	19 10 10 $\frac{1}{2}$	19 16 8 $\frac{1}{2}$	20 2 7 $\frac{1}{2}$	20 8 5 $\frac{1}{2}$	20 14 4	21 0 2 $\frac{1}{2}$
17 - -	20 15 3 $\frac{1}{2}$	21 1 6 $\frac{1}{2}$	21 7 9 $\frac{1}{2}$	21 14 0	22 0 2 $\frac{1}{2}$	22 6 5 $\frac{1}{2}$
18 - -	21 19 8 $\frac{1}{2}$	22 6 4	22 12 11	22 19 6 $\frac{1}{2}$	23 6 1 $\frac{1}{2}$	23 12 8 $\frac{1}{2}$
19 - -	23 4 1 $\frac{1}{2}$	23 11 1 $\frac{1}{2}$	23 18 1	24 5 0 $\frac{1}{2}$	24 12 0 $\frac{1}{2}$	24 18 11 $\frac{1}{2}$
£1 - - -	24 8 7	24 15 11	25 3 3	25 10 7	25 17 11	26 5 3
2 - - -	48 17 2	49 11 10	50 6 6	51 1 2	51 15 10	52 10 6
3 - - -	73 5 9	74 7 9	75 9 9	76 11 9	77 13 9	78 15 9
4 - - -	97 14 4	99 3 8	100 13 0	102 2 4	103 11 8	105 1 0
5 - - -	122 2 11	123 19 7	125 16 3	127 12 11	129 9 7	131 6 3
6 - - -	146 11 6	148 15 6	150 19 6	153 3 6	155 7 6	157 11 6
7 - - -	171 0 1	173 11 5	176 2 9	178 14 1	181 5 5	183 16 9
8 - - -	195 8 8	198 7 4	201 6 0	204 4 8	207 3 4	210 2 0
9 - - -	219 17 3	223 3 3	226 9 3	229 15 3	233 1 3	236 7 3
10 - - -	244 5 10	247 19 2	251 12 6	255 5 10	258 19 2	262 12 6
20 - - -	488 11 8	495 18 4	503 5 0	510 11 8	517 18 4	525 5 0

SCHEDULE (L)—continued.

Land Tax to be Redeemed or Purchased.	72 and under 73	73 and under 74	74 and under 75	75 and under 76	76 and under 77	77 and under 78
$\frac{1}{4}$	0 0 6 $\frac{1}{2}$	0 0 6 $\frac{1}{2}$	0 0 6 $\frac{1}{2}$	0 0 7	0 0 7	0 0 7
$\frac{1}{2}$	0 1 1 $\frac{1}{2}$	0 1 1 $\frac{1}{2}$	0 1 1 $\frac{1}{2}$	0 1 1 $\frac{1}{2}$	0 1 2	0 1 2 $\frac{1}{2}$
$\frac{3}{4}$	0 1 8	0 1 8 $\frac{1}{2}$	0 1 8 $\frac{1}{2}$	0 1 8 $\frac{1}{2}$	0 1 9	0 1 9 $\frac{1}{2}$
D. 1 -	0 2 2 $\frac{1}{2}$	0 2 3	0 2 3 $\frac{1}{2}$	0 2 3 $\frac{1}{2}$	0 2 4	0 2 4 $\frac{1}{2}$
2 -	0 4 5 $\frac{1}{2}$	0 4 6	0 4 6 $\frac{1}{2}$	0 4 7 $\frac{1}{2}$	0 4 8 $\frac{1}{2}$	0 4 9
3 -	0 6 8	0 6 9	0 6 10	0 6 11 $\frac{1}{2}$	0 7 0 $\frac{1}{2}$	0 7 1 $\frac{1}{2}$
4 -	0 8 10 $\frac{1}{2}$	0 9 0	0 9 1 $\frac{1}{2}$	0 9 3	0 9 4 $\frac{1}{2}$	0 9 5 $\frac{1}{2}$
5 -	0 11 1 $\frac{1}{2}$	0 11 3	0 11 4 $\frac{1}{2}$	0 11 6 $\frac{1}{2}$	0 11 8 $\frac{1}{2}$	0 11 10 $\frac{1}{2}$
6 -	0 13 3 $\frac{1}{2}$	0 13 6	0 13 8 $\frac{1}{2}$	0 13 10 $\frac{1}{2}$	0 14 0 $\frac{1}{2}$	0 14 2 $\frac{1}{2}$
7 -	0 15 6 $\frac{1}{2}$	0 15 9	0 15 11 $\frac{1}{2}$	0 16 2	0 16 4 $\frac{1}{2}$	0 16 7 $\frac{1}{2}$
8 -	0 17 9	0 18 0	0 18 3	0 18 5 $\frac{1}{2}$	0 18 8 $\frac{1}{2}$	0 18 11 $\frac{1}{2}$
9 -	0 19 11 $\frac{1}{2}$	1 0 3	1 0 6 $\frac{1}{2}$	1 0 9 $\frac{1}{2}$	1 1 0 $\frac{1}{2}$	1 1 4 $\frac{1}{2}$
10 -	1 2 2 $\frac{1}{2}$	1 2 6	1 2 9 $\frac{1}{2}$	1 3 1 $\frac{1}{2}$	1 3 5	1 3 8 $\frac{1}{2}$
11 -	1 4 6	1 4 9	1 5 1	1 5 5	1 5 9	1 6 1
S. 1 - -	1 6 7 $\frac{1}{2}$	1 7 0	1 7 4 $\frac{1}{2}$	1 7 8 $\frac{1}{2}$	1 8 1 $\frac{1}{2}$	1 8 5 $\frac{1}{2}$
2 - -	2 13 3	2 14 0	2 14 8 $\frac{1}{2}$	2 15 5 $\frac{1}{2}$	2 16 2 $\frac{1}{2}$	2 16 11
3 - -	3 19 10 $\frac{1}{2}$	4 0 11 $\frac{1}{2}$	4 2 1	4 3 2 $\frac{1}{2}$	4 4 3 $\frac{1}{2}$	4 5 4 $\frac{1}{2}$
4 - -	5 6 6 $\frac{1}{2}$	5 7 11 $\frac{1}{2}$	5 9 5 $\frac{1}{2}$	5 10 11	5 12 4 $\frac{1}{2}$	5 13 10 $\frac{1}{2}$
5 - -	6 13 1 $\frac{1}{2}$	6 14 11 $\frac{1}{2}$	6 16 9 $\frac{1}{2}$	6 18 7 $\frac{1}{2}$	7 0 5 $\frac{1}{2}$	7 2 3 $\frac{1}{2}$
6 - -	7 19 9 $\frac{1}{2}$	8 1 11 $\frac{1}{2}$	8 4 2	8 6 4 $\frac{1}{2}$	8 8 7	8 10 9 $\frac{1}{2}$
7 - -	9 6 4 $\frac{1}{2}$	9 8 11 $\frac{1}{2}$	9 11 6 $\frac{1}{2}$	9 14 1 $\frac{1}{2}$	9 16 8	9 19 2 $\frac{1}{2}$
8 - -	10 13 0 $\frac{1}{2}$	10 15 11 $\frac{1}{2}$	10 18 10 $\frac{1}{2}$	11 1 10	11 4 9 $\frac{1}{2}$	11 7 8 $\frac{1}{2}$
9 - -	11 19 8	12 2 11 $\frac{1}{2}$	12 6 3 $\frac{1}{2}$	12 9 6 $\frac{1}{2}$	12 12 10 $\frac{1}{2}$	12 16 2
10 - -	13 6 3 $\frac{1}{2}$	13 9 11 $\frac{1}{2}$	13 13 7 $\frac{1}{2}$	13 17 3 $\frac{1}{2}$	14 0 11 $\frac{1}{2}$	14 4 7 $\frac{1}{2}$
11 - -	14 12 11	14 16 11 $\frac{1}{2}$	15 0 11 $\frac{1}{2}$	15 5 0 $\frac{1}{2}$	15 0 9 $\frac{1}{2}$	15 13 1
12 - -	15 19 6 $\frac{1}{2}$	16 3 11 $\frac{1}{2}$	16 8 4 $\frac{1}{2}$	16 12 9	16 17 1 $\frac{1}{2}$	17 1 6 $\frac{1}{2}$
13 - -	17 6 2 $\frac{1}{2}$	17 10 11 $\frac{1}{2}$	17 15 8 $\frac{1}{2}$	18 0 5 $\frac{1}{2}$	18 5 3	18 10 0 $\frac{1}{2}$
14 - -	18 12 9 $\frac{1}{2}$	18 17 11 $\frac{1}{2}$	19 3 1	19 8 2 $\frac{1}{2}$	19 13 4	19 18 5 $\frac{1}{2}$
15 - -	19 19 5 $\frac{1}{2}$	20 4 11 $\frac{1}{2}$	20 10 5 $\frac{1}{2}$	20 15 11 $\frac{1}{2}$	21 1 5 $\frac{1}{2}$	21 6 11 $\frac{1}{2}$
16 - -	21 6 0 $\frac{1}{2}$	21 11 11 $\frac{1}{2}$	21 17 9 $\frac{1}{2}$	22 3 8	22 9 6 $\frac{1}{2}$	22 15 4 $\frac{1}{2}$
17 - -	22 12 8 $\frac{1}{2}$	22 18 11 $\frac{1}{2}$	23 5 2	23 11 4 $\frac{1}{2}$	23 17 7 $\frac{1}{2}$	24 3 10 $\frac{1}{2}$
18 - -	23 19 4	24 5 11	24 12 6 $\frac{1}{2}$	24 19 1 $\frac{1}{2}$	25 5 8 $\frac{1}{2}$	25 12 4
19 - -	25 5 11 $\frac{1}{2}$	25 12 11	25 19 10 $\frac{1}{2}$	26 6 10 $\frac{1}{2}$	26 13 9 $\frac{1}{2}$	27 0 9 $\frac{1}{2}$
£1 - - -	26 12 7	26 19 11	27 7 3	27 14 7	28 1 11	28 9 3
2 - - -	53 5 2	53 19 10	54 14 6	55 9 2	56 3 10	56 18 6
3 - - -	79 17 9	80 19 9	82 1 9	83 3 9	84 5 9	85 7 9
4 - - -	106 10 4	107 19 8	109 9 0	110 18 4	112 7 8	113 17 0
5 - - -	133 2 11	134 19 7	136 16 3	138 12 11	140 9 7	142 6 3
6 - - -	159 15 6	161 19 6	164 3 6	166 7 6	168 11 6	170 15 6
7 - - -	186 8 1	188 19 5	191 10 9	194 2 1	196 13 5	199 4 9
8 - - -	213 0 8	215 19 4	218 18 0	221 16 8	224 15 4	227 14 0
9 - - -	239 13 3	242 19 3	246 5 3	249 11 3	252 17 3	256 3 3
10 - - -	266 5 10	269 19 2	273 12 6	277 5 10	280 19 2	284 12 6
20 - - -	532 11 8	539 18 4	547 5 0	554 11 8	561 18 4	569 5 0

SCHEDULE (L)—continued.

Land Tax to be Redeemed or Purchased.	78 and under 79.	79 and under 80.	80 and under 81.	81 and under 82.	82 and under 83.	83 and under 84.
$\frac{1}{4}$	0 0 $7\frac{1}{2}$	0 0 $7\frac{1}{2}$	0 0 $7\frac{1}{2}$	0 0 $7\frac{1}{2}$	0 0 $7\frac{1}{2}$	0 0 $7\frac{1}{2}$
$\frac{1}{2}$	0 1 $2\frac{1}{2}$	0 1 $2\frac{1}{2}$	0 1 $2\frac{1}{2}$	0 1 3	0 1 $3\frac{1}{2}$	0 1 $3\frac{1}{2}$
$\frac{3}{4}$	0 1 $9\frac{1}{2}$	0 1 10	0 1 $10\frac{1}{2}$	0 1 $10\frac{1}{2}$	0 1 $10\frac{1}{2}$	0 1 11
D. 1 -	0 2 $4\frac{1}{2}$	0 2 $5\frac{1}{2}$	0 2 $5\frac{1}{2}$	0 2 6	0 2 $6\frac{1}{2}$	0 2 $6\frac{1}{2}$
2 -	0 4 $9\frac{1}{2}$	0 4 $10\frac{1}{2}$	0 4 $11\frac{1}{2}$	0 4 $11\frac{1}{2}$	0 5 $0\frac{1}{2}$	0 5 $1\frac{1}{2}$
3 -	0 7 $2\frac{1}{2}$	0 7 $3\frac{1}{2}$	0 7 $4\frac{1}{2}$	0 7 $5\frac{1}{2}$	0 7 7	0 7 8
4 -	0 9 $7\frac{1}{2}$	0 9 $8\frac{1}{2}$	0 9 $10\frac{1}{2}$	0 9 $11\frac{1}{2}$	0 10 $1\frac{1}{2}$	0 10 $2\frac{1}{2}$
5 -	0 12 $0\frac{1}{2}$	0 12 2	0 12 $3\frac{1}{2}$	0 12 $5\frac{1}{2}$	0 12 $7\frac{1}{2}$	0 12 $9\frac{1}{2}$
6 -	0 14 5	0 14 $7\frac{1}{2}$	0 14 $9\frac{1}{2}$	0 14 $11\frac{1}{2}$	0 15 $1\frac{1}{2}$	0 15 4
7 -	0 16 $9\frac{1}{2}$	0 17 $0\frac{1}{2}$	0 17 3	0 17 $5\frac{1}{2}$	0 17 8	0 17 $10\frac{1}{2}$
8 -	0 19 $2\frac{1}{2}$	0 19 $5\frac{1}{2}$	0 19 $8\frac{1}{2}$	0 19 $11\frac{1}{2}$	1 0 $2\frac{1}{2}$	1 0 $5\frac{1}{2}$
9 -	1 1 $7\frac{1}{2}$	1 1 $10\frac{1}{2}$	1 2 2	1 2 $5\frac{1}{2}$	1 2 $8\frac{1}{2}$	1 3 0
10 -	1 4 $0\frac{1}{2}$	1 4 4	1 4 $7\frac{1}{2}$	1 4 $11\frac{1}{2}$	1 5 3	1 5 $6\frac{1}{2}$
11 -	1 6 5	1 6 $9\frac{1}{2}$	1 7 $1\frac{1}{2}$	1 7 $5\frac{1}{2}$	1 7 $9\frac{1}{2}$	1 8 $1\frac{1}{2}$
S. 1 - -	1 8 10	1 9 $2\frac{1}{2}$	1 9 $6\frac{1}{2}$	1 9 $11\frac{1}{2}$	1 10 $3\frac{1}{2}$	1 10 8
2 - -	2 17 8	2 18 $4\frac{1}{2}$	2 19 $1\frac{1}{2}$	2 19 $10\frac{1}{2}$	3 0 7	3 1 4
3 - -	4 6 $5\frac{1}{2}$	4 7 7	4 8 $8\frac{1}{2}$	4 9 $9\frac{1}{2}$	4 10 $10\frac{1}{2}$	4 11 $11\frac{1}{2}$
4 - -	5 15 $3\frac{1}{2}$	5 16 $9\frac{1}{2}$	5 18 3	5 19 $8\frac{1}{2}$	6 1 $2\frac{1}{2}$	6 2 $7\frac{1}{2}$
5 - -	7 4 $1\frac{1}{2}$	7 5 $11\frac{1}{2}$	7 7 $9\frac{1}{2}$	7 9 $7\frac{1}{2}$	7 11 $5\frac{1}{2}$	7 13 $3\frac{1}{2}$
6 - -	8 12 $11\frac{1}{2}$	8 15 2	8 17 $4\frac{1}{2}$	8 19 7	9 1 $9\frac{1}{2}$	9 3 $11\frac{1}{2}$
7 - -	10 1 $9\frac{1}{2}$	10 4 $4\frac{1}{2}$	10 6 $11\frac{1}{2}$	10 9 6	10 12 $0\frac{1}{2}$	10 14 $7\frac{1}{2}$
8 - -	11 10 $7\frac{1}{2}$	11 13 $6\frac{1}{2}$	11 16 6	11 19 $5\frac{1}{2}$	12 2 $4\frac{1}{2}$	12 5 $3\frac{1}{2}$
9 - -	12 19 $5\frac{1}{2}$	13 2 $9\frac{1}{2}$	13 6 $0\frac{1}{2}$	13 9 $4\frac{1}{2}$	13 12 8	13 15 $11\frac{1}{2}$
10 - -	14 8 $3\frac{1}{2}$	14 11 $11\frac{1}{2}$	14 15 $7\frac{1}{2}$	14 19 $3\frac{1}{2}$	15 2 $11\frac{1}{2}$	15 6 $7\frac{1}{2}$
11 - -	15 17 $1\frac{1}{2}$	16 1 $1\frac{1}{2}$	16 5 $2\frac{1}{2}$	16 9 $2\frac{1}{2}$	16 13 3	16 17 $3\frac{1}{2}$
12 - -	17 5 $11\frac{1}{2}$	17 10 $4\frac{1}{2}$	17 14 9	17 19 $1\frac{1}{2}$	18 3 $6\frac{1}{2}$	18 7 $11\frac{1}{2}$
13 - -	18 14 $9\frac{1}{2}$	18 19 $6\frac{1}{2}$	19 4 $3\frac{1}{2}$	19 9 1	19 13 $10\frac{1}{2}$	19 18 $7\frac{1}{2}$
14 - -	20 3 $7\frac{1}{2}$	20 8 9	20 13 $10\frac{1}{2}$	20 19 0	21 4 $1\frac{1}{2}$	21 9 $3\frac{1}{2}$
15 - -	21 12 $5\frac{1}{2}$	21 17 $11\frac{1}{2}$	22 3 $5\frac{1}{2}$	22 8 $11\frac{1}{2}$	22 14 $5\frac{1}{2}$	22 19 $11\frac{1}{2}$
16 - -	23 1 $3\frac{1}{2}$	23 7 $1\frac{1}{2}$	23 13 0	23 18 $10\frac{1}{2}$	24 4 $8\frac{1}{2}$	24 10 $7\frac{1}{2}$
17 - -	24 10 $1\frac{1}{2}$	24 16 4	25 2 $6\frac{1}{2}$	25 8 $9\frac{1}{2}$	25 15 $0\frac{1}{2}$	26 1 $3\frac{1}{2}$
18 - -	25 18 11	26 5 $6\frac{1}{2}$	26 12 $1\frac{1}{2}$	26 18 $8\frac{1}{2}$	27 5 4	27 11 11
19 - -	27 7 9	27 14 $8\frac{1}{2}$	28 1 $8\frac{1}{2}$	28 8 $7\frac{1}{2}$	28 15 $7\frac{1}{2}$	29 2 7
£1 - - -	28 16 7	29 3 11	29 11 3	29 18 7	30 5 11	30 13 3
2 - - -	57 13 2	58 7 10	59 2 6	59 17 2	60 11 10	61 6 6
3 - - -	66 9 9	67 11 9	68 13 9	69 15 9	70 17 9	71 9 9
4 - - -	115 6 4	116 15 8	118 5 0	119 14 4	121 3 8	122 13 4
5 - - -	144 2 11	145 19 7	147 16 3	149 12 11	151 9 7	153 6 3
6 - - -	172 19 6	175 3 6	177 7 6	179 11 6	181 15 6	183 19 6
7 - - -	201 16 1	204 7 5	206 18 9	209 10 1	212 1 5	214 12 9
8 - - -	230 12 8	233 11 4	236 10 0	239 8 8	242 7 4	245 6 0
9 - - -	259 9 3	262 15 3	266 1 3	269 7 3	272 13 3	275 19 3
10 - - -	288 5 10	291 19 2	295 12 6	299 5 10	302 19 2	306 12 6
20 - - -	576 11 8	583 18 4	591 5 0	598 11 8	605 18 4	613 5 0

SCHEDULE (L)—continued.

Land Tax to be Redeemed or Purchased.	84 and under 85.	85 and under 86.	86 and under 87.	87 and under 88.	88 and under 89.	89 and under 90.
$\frac{1}{4}$	0 0 7 $\frac{1}{4}$	0 0 7 $\frac{1}{4}$	0 0 8	0 0 8	0 0 8	0 0 8 $\frac{1}{4}$
$\frac{1}{2}$	0 1 3 $\frac{1}{2}$	0 1 3 $\frac{1}{2}$	0 1 4	0 1 4	0 1 4 $\frac{1}{2}$	0 1 4 $\frac{1}{2}$
$\frac{3}{4}$	0 1 11 $\frac{1}{4}$	0 1 11 $\frac{1}{4}$	0 1 11 $\frac{1}{4}$	0 2 0	0 2 0 $\frac{1}{4}$	0 2 0 $\frac{1}{4}$
D. 1 -	0 2 7	0 2 7 $\frac{1}{4}$	0 2 7 $\frac{1}{4}$	0 2 8 $\frac{1}{4}$	0 2 8 $\frac{1}{4}$	0 2 8 $\frac{1}{4}$
2 -	0 5 2	0 5 2 $\frac{1}{4}$	0 5 3 $\frac{1}{4}$	0 5 4 $\frac{1}{4}$	0 5 5	0 5 5 $\frac{1}{4}$
3 -	0 7 9	0 7 10 $\frac{1}{4}$	0 7 11 $\frac{1}{4}$	0 8 0 $\frac{1}{4}$	0 8 1 $\frac{1}{4}$	0 8 2 $\frac{1}{4}$
4 -	0 10 4	0 10 5 $\frac{1}{4}$	0 10 7	0 10 8 $\frac{1}{4}$	0 10 10	0 10 11 $\frac{1}{4}$
5 -	0 12 11 $\frac{1}{4}$	0 13 1	0 13 2 $\frac{1}{4}$	0 13 4 $\frac{1}{4}$	0 13 6 $\frac{1}{4}$	0 13 8 $\frac{1}{4}$
6 -	0 15 6 $\frac{1}{4}$	0 15 8 $\frac{1}{4}$	0 15 10 $\frac{1}{4}$	0 16 0 $\frac{1}{4}$	0 16 3	0 16 5 $\frac{1}{4}$
7 -	0 18 1 $\frac{1}{4}$	0 18 3 $\frac{1}{4}$	0 18 6 $\frac{1}{4}$	0 18 9	0 18 11 $\frac{1}{4}$	0 19 2
8 -	1 0 8 $\frac{1}{4}$	1 0 11 $\frac{1}{4}$	1 1 2	1 1 5	1 1 8	1 1 11
9 -	1 3 3 $\frac{1}{4}$	1 3 6 $\frac{1}{4}$	1 3 9 $\frac{1}{4}$	1 4 1 $\frac{1}{4}$	1 4 4 $\frac{1}{4}$	1 4 7 $\frac{1}{4}$
10 -	1 5 10 $\frac{1}{4}$	1 6 2	1 6 5 $\frac{1}{4}$	1 6 9 $\frac{1}{4}$	1 7 1	1 7 4 $\frac{1}{4}$
11 -	1 8 5 $\frac{1}{4}$	1 8 9 $\frac{1}{4}$	1 9 1 $\frac{1}{4}$	1 9 5 $\frac{1}{4}$	1 9 9 $\frac{1}{4}$	1 10 1 $\frac{1}{4}$
S. 1 - -	1 11 0 $\frac{1}{4}$	1 11 4 $\frac{1}{4}$	1 11 9 $\frac{1}{4}$	1 12 1 $\frac{1}{4}$	1 12 6	1 12 10 $\frac{1}{4}$
2 - -	3 2 0 $\frac{1}{4}$	3 2 9 $\frac{1}{4}$	3 3 6 $\frac{1}{4}$	3 4 3	3 5 0	3 5 8 $\frac{1}{4}$
3 - -	4 13 1	4 14 2 $\frac{1}{4}$	4 15 3 $\frac{1}{4}$	4 16 4 $\frac{1}{4}$	4 17 5 $\frac{1}{4}$	4 18 7
4 - -	6 4 1 $\frac{1}{4}$	6 5 7	6 7 0 $\frac{1}{4}$	6 8 6 $\frac{1}{4}$	6 9 11 $\frac{1}{4}$	6 11 5 $\frac{1}{4}$
5 - -	7 15 1 $\frac{1}{4}$	7 16 11 $\frac{1}{4}$	7 18 9 $\frac{1}{4}$	8 0 7 $\frac{1}{4}$	8 2 5 $\frac{1}{4}$	8 4 3 $\frac{1}{4}$
6 - -	9 6 2	9 8 4 $\frac{1}{4}$	9 10 7	9 12 9 $\frac{1}{4}$	9 14 11 $\frac{1}{4}$	9 17 2
7 - -	10 17 2 $\frac{1}{4}$	10 19 9 $\frac{1}{4}$	11 2 4	11 4 10 $\frac{1}{4}$	11 7 5 $\frac{1}{4}$	11 10 0 $\frac{1}{4}$
8 - -	12 8 2 $\frac{1}{4}$	12 11 2	12 14 1 $\frac{1}{4}$	12 17 0 $\frac{1}{4}$	12 19 11 $\frac{1}{4}$	13 2 10 $\frac{1}{4}$
9 - -	13 19 3 $\frac{1}{4}$	14 2 6 $\frac{1}{4}$	14 5 10 $\frac{1}{4}$	14 9 2	14 12 5 $\frac{1}{4}$	14 15 9 $\frac{1}{4}$
10 - -	15 10 3 $\frac{1}{4}$	15 13 11 $\frac{1}{4}$	15 17 7 $\frac{1}{4}$	16 1 3 $\frac{1}{4}$	16 4 11 $\frac{1}{4}$	16 8 7 $\frac{1}{4}$
11 - -	17 1 3 $\frac{1}{4}$	17 5 4 $\frac{1}{4}$	17 9 4 $\frac{1}{4}$	17 13 5	17 17 5 $\frac{1}{4}$	18 1 5 $\frac{1}{4}$
12 - -	18 12 4 $\frac{1}{4}$	18 16 9	19 1 1 $\frac{1}{4}$	19 5 6 $\frac{1}{4}$	19 9 11 $\frac{1}{4}$	19 14 4 $\frac{1}{4}$
13 - -	20 3 4 $\frac{1}{4}$	20 8 1 $\frac{1}{4}$	20 12 11	20 17 8 $\frac{1}{4}$	21 2 5 $\frac{1}{4}$	21 7 2 $\frac{1}{4}$
14 - -	21 14 5	21 19 6 $\frac{1}{4}$	22 4 8	22 9 9 $\frac{1}{4}$	22 14 11 $\frac{1}{4}$	23 0 1
15 - -	23 5 5 $\frac{1}{4}$	23 10 11 $\frac{1}{4}$	23 16 5 $\frac{1}{4}$	24 1 11 $\frac{1}{4}$	24 7 5 $\frac{1}{4}$	24 12 11 $\frac{1}{4}$
16 - -	24 16 5 $\frac{1}{4}$	25 2 4	25 8 2 $\frac{1}{4}$	25 14 0 $\frac{1}{4}$	25 19 11 $\frac{1}{4}$	26 5 9 $\frac{1}{4}$
17 - -	26 7 6	26 13 8 $\frac{1}{4}$	26 19 11 $\frac{1}{4}$	27 6 2 $\frac{1}{4}$	27 12 5 $\frac{1}{4}$	27 18 8
18 - -	27 18 6 $\frac{1}{4}$	28 5 1 $\frac{1}{4}$	28 11 8 $\frac{1}{4}$	28 18 4	29 4 11	29 11 6 $\frac{1}{4}$
19 - -	29 9 6 $\frac{1}{4}$	29 16 6 $\frac{1}{4}$	30 3 5 $\frac{1}{4}$	30 10 5 $\frac{1}{4}$	30 17 5	31 4 4 $\frac{1}{4}$
£1 - - -	31 0 7	31 7 11	31 15 3	32 2 7	32 9 11	32 17 3
2 - - -	62 1 2	62 15 10	63 10 6	64 5 2	64 19 10	65 14 6
3 - - -	93 1 9	94 3 9	95 5 9	96 7 9	97 9 9	98 11 9
4 - - -	124 2 4	125 11 8	127 1 0	128 10 4	129 19 8	131 9 0
5 - - -	155 2 11	156 19 7	158 16 3	160 12 11	162 9 7	164 6 3
6 - - -	186 3 6	188 7 6	190 11 6	192 15 6	194 19 6	197 3 6
7 - - -	217 4 1	219 15 5	222 6 9	224 18 1	227 9 5	230 0 9
8 - - -	248 4 8	251 3 4	254 2 0	257 0 8	259 19 4	262 18 0
9 - - -	279 5 3	282 11 3	285 17 3	289 3 3	292 9 3	295 15 3
10 - - -	310 5 10	313 19 2	317 12 6	321 5 10	324 19 2	328 12 6
20 - - -	620 11 8	627 18 4	635 5 0	642 11 8	649 18 4	657 5 0

SCHEDULE (L)—continued.

Land Tax to be Redeemed or Purchased.	90 and under 91.	91 and under 92.	92 and under 93.	93 and under 94.	94 and under 95.	95 and under 96.
$\frac{1}{2}$	0 0 $8\frac{1}{2}$	0 0 $8\frac{1}{2}$	0 0 $8\frac{1}{2}$	0 0 $8\frac{1}{2}$	0 0 $8\frac{1}{2}$	0 0 $8\frac{1}{2}$
$\frac{1}{4}$	0 1 $4\frac{1}{2}$	0 1 $4\frac{1}{2}$	0 1 5	0 1 $5\frac{1}{2}$	0 1 $5\frac{1}{2}$	0 1 $5\frac{1}{2}$
$\frac{3}{4}$	0 2 1	0 2 $1\frac{1}{2}$	0 2 $1\frac{1}{2}$	0 2 $1\frac{1}{2}$	0 2 2	0 2 $2\frac{1}{2}$
D. 1 -	0 2 $9\frac{1}{2}$	0 2 $9\frac{1}{2}$	0 2 10	0 2 10	0 2 $10\frac{1}{2}$	0 2 11
2 -	0 5 $6\frac{1}{2}$	0 5 $7\frac{1}{2}$	0 5 8	0 5 $8\frac{1}{2}$	0 5 $9\frac{1}{2}$	0 5 $10\frac{1}{2}$
3 -	0 8 $3\frac{1}{2}$	0 8 $4\frac{1}{2}$	0 8 6	0 8 7	0 8 8	0 8 $9\frac{1}{2}$
4 -	0 11 1	0 11 $2\frac{1}{2}$	0 11 $3\frac{1}{2}$	0 11 $5\frac{1}{2}$	0 11 $6\frac{1}{2}$	0 11 $8\frac{1}{2}$
5 -	0 13 $10\frac{1}{2}$	0 14 0	0 14 $1\frac{1}{2}$	0 14 3	0 14 $5\frac{1}{2}$	0 14 $7\frac{1}{2}$
6 -	0 16 $7\frac{1}{2}$	0 16 $9\frac{1}{2}$	0 16 $11\frac{1}{2}$	0 17 2	0 17 $4\frac{1}{2}$	0 17 $6\frac{1}{2}$
7 -	0 19 $4\frac{1}{2}$	0 19 $7\frac{1}{2}$	0 19 $9\frac{1}{2}$	1 0 0	1 0 $2\frac{1}{2}$	1 0 $5\frac{1}{2}$
8 -	1 2 $1\frac{1}{2}$	1 2 $4\frac{1}{2}$	1 2 $7\frac{1}{2}$	1 2 $10\frac{1}{2}$	1 3 $1\frac{1}{2}$	1 3 $4\frac{1}{2}$
9 -	1 4 11	1 5 $2\frac{1}{2}$	1 5 $5\frac{1}{2}$	1 5 9	1 6 0	1 6 $3\frac{1}{2}$
10 -	1 7 $8\frac{1}{2}$	1 8 0	1 8 $3\frac{1}{2}$	1 8 $7\frac{1}{2}$	1 8 11	1 9 $2\frac{1}{2}$
11 -	1 10 $5\frac{1}{2}$	1 10 $9\frac{1}{2}$	1 11 $1\frac{1}{2}$	1 11 $5\frac{1}{2}$	1 11 $9\frac{1}{2}$	1 12 $1\frac{1}{2}$
S. 1 - -	1 13 $2\frac{1}{2}$	1 13 $7\frac{1}{2}$	1 13 $11\frac{1}{2}$	1 14 4	1 14 $8\frac{1}{2}$	1 15 0
2 - -	3 6 $5\frac{1}{2}$	3 7 $2\frac{1}{2}$	3 7 11	3 8 8	3 9 $4\frac{1}{2}$	3 10 $1\frac{1}{2}$
3 - -	4 19 $8\frac{1}{2}$	5 0 $9\frac{1}{2}$	5 1 $10\frac{1}{2}$	5 2 $11\frac{1}{2}$	5 4 1	5 5 $2\frac{1}{2}$
4 - -	6 12 11	6 14 $4\frac{1}{2}$	6 15 $10\frac{1}{2}$	6 17 $3\frac{1}{2}$	6 18 $9\frac{1}{2}$	7 0 3
5 - -	8 6 $1\frac{1}{2}$	8 7 $11\frac{1}{2}$	8 9 $9\frac{1}{2}$	8 11 $7\frac{1}{2}$	8 13 $5\frac{1}{2}$	8 15 $3\frac{1}{2}$
6 - -	9 19 $4\frac{1}{2}$	10 1 7	10 3 $9\frac{1}{2}$	10 5 $11\frac{1}{2}$	10 8 2	10 10 $4\frac{1}{2}$
7 - -	11 12 $7\frac{1}{2}$	11 15 2	11 17 $8\frac{1}{2}$	12 0 $3\frac{1}{2}$	12 2 $10\frac{1}{2}$	12 5 $5\frac{1}{2}$
8 - -	13 5 10	13 8 $9\frac{1}{2}$	13 11 $8\frac{1}{2}$	13 14 $7\frac{1}{2}$	13 17 $6\frac{1}{2}$	14 0 6
9 - -	14 19 0	15 2 $4\frac{1}{2}$	15 5 8	15 8 $11\frac{1}{2}$	15 12 $3\frac{1}{2}$	15 15 $6\frac{1}{2}$
10 - -	16 12 $3\frac{1}{2}$	16 15 $11\frac{1}{2}$	16 19 $7\frac{1}{2}$	17 3 $3\frac{1}{2}$	17 6 $11\frac{1}{2}$	17 10 $7\frac{1}{2}$
11 - -	18 5 $6\frac{1}{2}$	18 9 $6\frac{1}{2}$	18 13 7	18 17 $7\frac{1}{2}$	19 1 $7\frac{1}{2}$	19 5 $8\frac{1}{2}$
12 - -	19 18 9	20 3 $1\frac{1}{2}$	20 7 $6\frac{1}{2}$	20 11 $11\frac{1}{2}$	20 16 $4\frac{1}{2}$	21 0 9
13 - -	21 11 $11\frac{1}{2}$	21 16 9	22 1 $6\frac{1}{2}$	22 6 $3\frac{1}{2}$	22 11 0	22 15 $9\frac{1}{2}$
14 - -	23 5 $2\frac{1}{2}$	23 10 4	23 15 $5\frac{1}{2}$	24 0 $7\frac{1}{2}$	24 5 9	24 10 $10\frac{1}{2}$
15 - -	24 18 $5\frac{1}{2}$	25 3 $11\frac{1}{2}$	25 9 $5\frac{1}{2}$	25 14 $11\frac{1}{2}$	26 0 $5\frac{1}{2}$	26 5 $11\frac{1}{2}$
16 - -	26 11 8	26 17 $6\frac{1}{2}$	27 3 $4\frac{1}{2}$	27 9 $3\frac{1}{2}$	27 15 $1\frac{1}{2}$	28 1 0
17 - -	28 4 $10\frac{1}{2}$	28 11 $1\frac{1}{2}$	28 17 $4\frac{1}{2}$	29 3 $7\frac{1}{2}$	29 9 10	29 16 0
18 - -	29 18 $1\frac{1}{2}$	30 4 $8\frac{1}{2}$	30 11 4	30 17 11	31 4 $6\frac{1}{2}$	31 11 $1\frac{1}{2}$
19 - -	31 11 $4\frac{1}{2}$	31 18 $3\frac{1}{2}$	32 5 $3\frac{1}{2}$	32 12 3	32 19 $2\frac{1}{2}$	33 6 $2\frac{1}{2}$
£1 - - -	33 4 7	33 11 11	33 19 3	34 6 7	34 13 11	35 1 3
2 - - -	66 9 2	67 3 10	67 18 6	68 13 2	69 7 10	70 2 6
3 - - -	99 13 9	100 15 9	101 17 9	102 19 9	104 1 9	105 3 9
4 - - -	132 18 4	134 7 8	135 17 0	137 6 4	138 15 8	140 5 0
5 - - -	166 2 11	167 19 7	169 16 3	171 12 11	173 9 7	175 6 3
6 - - -	199 7 6	201 11 6	203 15 6	205 19 6	208 3 6	210 7 6
7 - - -	232 12 1	235 3 5	237 14 9	240 6 1	242 17 5	245 8 9
8 - - -	265 16 8	268 15 4	271 14 0	274 12 8	277 11 4	280 10 0
9 - - -	299 1 3	302 7 3	305 13 3	308 19 3	312 5 3	315 11 3
10 - - -	332 5 10	335 19 2	339 12 6	343 5 10	346 19 2	350 12 6
20 - - -	664 11 8	671 18 4	679 5 0	686 11 8	693 18 4	701 5 0

SCHEDULE (L)—continued.

Land Tax to be Redeemed or Purchased.	96 and under 97.	97 and under 98.	98 and under 99.	99 and under 100.	100 and under 101.	
$\frac{1}{4}$	0 0 $8\frac{1}{4}$	0 0 9	0 0 9	0 0 $9\frac{1}{4}$	0 0 $9\frac{1}{4}$	RULE FOR THE USE OF THE FOREGOING TABLE. Let it be proposed to ascertain from this Table what sum of money is to be paid for redeeming or purchasing a land tax of £17: 16s. 11½d when the price of £3 per cent. bank annuities transmitted to the receivers-general shall be 70 and under 71. In the column denominated 70 and under 71. £10 0 0 .. 258 19 3 7 0 0 .. 181 5 5 0 16 0 .. 20 14 4 0 0 11 .. 1 3 8½ 0 0 0½ .. 0 1 7½ £17 16 11½ .. 402 4 3½
$\frac{1}{2}$	0 1 $5\frac{1}{2}$	0 1 6	0 1 6	0 1 $6\frac{1}{2}$	0 1 $6\frac{1}{2}$	
$\frac{3}{4}$	0 2 $2\frac{3}{4}$	0 2 $2\frac{3}{4}$	0 2 3	0 2 $3\frac{1}{4}$	0 2 $3\frac{1}{4}$	
$\frac{1}{4}$	0 0 $8\frac{1}{4}$	0 0 9	0 0 9	0 0 $9\frac{1}{4}$	0 0 $9\frac{1}{4}$	
D. 1 -	0 2 $11\frac{1}{4}$	0 2 $11\frac{1}{4}$	0 3 0½	0 3 0½	0 3 1	Amount of money to be paid for the redemption or purchase is £462: 4s. 3½d.
2 -	0 5 $10\frac{1}{4}$	0 5 $11\frac{1}{4}$	0 6 0½	0 6 1	0 6 $1\frac{1}{4}$	
3 -	0 8 $10\frac{1}{4}$	0 8 $11\frac{1}{4}$	0 9 0½	0 9 $1\frac{1}{4}$	0 9 $2\frac{1}{4}$	
4 -	0 11 $9\frac{1}{4}$	0 11 $11\frac{1}{4}$	0 12 0½	0 12 2	0 12 $3\frac{1}{4}$	
5 -	0 14 $9\frac{1}{4}$	0 14 11	0 15 0½	0 15 $2\frac{1}{4}$	0 15 $4\frac{1}{4}$	
6 -	0 17 $8\frac{1}{4}$	0 17 $10\frac{1}{4}$	0 18 1	0 18 $3\frac{1}{4}$	0 18 $5\frac{1}{4}$	
7 -	1 0 8	1 0 $10\frac{1}{4}$	1 1 $1\frac{1}{4}$	1 1 $3\frac{1}{4}$	1 1 $6\frac{1}{4}$	
8 -	1 3 7½	1 3 $10\frac{1}{4}$	1 4 $1\frac{1}{4}$	1 4 $4\frac{1}{4}$	1 4 $7\frac{1}{4}$	
9 -	1 6 $6\frac{1}{4}$	1 6 $10\frac{1}{4}$	1 7 $1\frac{1}{4}$	1 7 $4\frac{1}{4}$	1 7 8	
10 -	1 9 $6\frac{1}{4}$	1 9 10	1 10 $1\frac{1}{4}$	1 10 $5\frac{1}{4}$	1 10 9	
11 -	1 12 $6\frac{1}{4}$	1 12 $9\frac{1}{4}$	1 13 $1\frac{1}{4}$	1 13 $6\frac{1}{4}$	1 13 $9\frac{1}{4}$	
S. 1 - -	1 15 $5\frac{1}{4}$	1 15 $9\frac{1}{4}$	1 16 2	1 16 $6\frac{1}{4}$	1 16 $10\frac{1}{4}$	Amount of money to be paid for the redemption or purchase is £462: 4s. 3½d.
2 - -	3 10 $10\frac{1}{4}$	3 11 7	3 12 4	3 13 $0\frac{1}{4}$	3 13 $9\frac{1}{4}$	
3 - -	5 6 $3\frac{1}{4}$	5 7 $4\frac{1}{4}$	5 8 $5\frac{1}{4}$	5 9 7	5 10 $8\frac{1}{4}$	
4 - -	7 1 $8\frac{1}{4}$	7 3 $2\frac{1}{4}$	7 4 $7\frac{1}{4}$	7 6 $1\frac{1}{4}$	7 7 7	
5 - -	8 17 $1\frac{1}{4}$	8 18 $11\frac{1}{4}$	9 0 $9\frac{1}{4}$	9 2 $7\frac{1}{4}$	9 4 $5\frac{1}{4}$	
6 - -	10 12 7	10 14 $9\frac{1}{4}$	10 16 $11\frac{1}{4}$	10 19 2	11 1 $4\frac{1}{4}$	
7 - -	12 8 0	12 10 $6\frac{1}{4}$	12 13 $1\frac{1}{4}$	12 15 $8\frac{1}{4}$	12 18 $3\frac{1}{4}$	
8 - -	14 3 $5\frac{1}{4}$	14 6 $4\frac{1}{4}$	14 9 $3\frac{1}{4}$	14 12 $2\frac{1}{4}$	14 15 2	
9 - -	15 18 $10\frac{1}{4}$	16 2 2	16 5 $5\frac{1}{4}$	16 8 $9\frac{1}{4}$	16 12 $0\frac{1}{4}$	
10 - -	17 14 $3\frac{1}{4}$	17 17 $11\frac{1}{4}$	18 1 $7\frac{1}{4}$	18 5 $3\frac{1}{4}$	18 8 $11\frac{1}{4}$	
11 - -	19 9 $8\frac{1}{4}$	19 13 9	19 17 $9\frac{1}{4}$	20 1 $9\frac{1}{4}$	20 5 $10\frac{1}{4}$	
12 - -	21 5 $1\frac{1}{4}$	21 9 $6\frac{1}{4}$	21 13 $11\frac{1}{4}$	21 18 $4\frac{1}{4}$	22 2 9	Amount of money to be paid for the redemption or purchase is £462: 4s. 3½d.
13 - -	23 0 7	23 5 $4\frac{1}{4}$	23 10 $1\frac{1}{4}$	23 14 $10\frac{1}{4}$	23 19 $7\frac{1}{4}$	
14 - -	24 16 0	25 1 $1\frac{1}{4}$	25 6 $3\frac{1}{4}$	25 11 5	25 16 $6\frac{1}{4}$	
15 - -	26 11 $5\frac{1}{4}$	26 16 $11\frac{1}{4}$	27 2 $5\frac{1}{4}$	27 7 $11\frac{1}{4}$	27 13 $5\frac{1}{4}$	
16 - -	28 6 $10\frac{1}{4}$	28 12 $8\frac{1}{4}$	28 18 $7\frac{1}{4}$	29 4 $5\frac{1}{4}$	29 10 4	
17 - -	30 2 $3\frac{1}{4}$	30 8 $6\frac{1}{4}$	30 14 $9\frac{1}{4}$	31 1 0	31 7 $2\frac{1}{4}$	
18 - -	31 17 $8\frac{1}{4}$	32 4 4	32 10 11	32 17 $6\frac{1}{4}$	33 4 $1\frac{1}{4}$	
19 - -	33 13 $1\frac{1}{4}$	34 0 $1\frac{1}{4}$	34 7 1	34 14 $0\frac{1}{4}$	35 1 $0\frac{1}{4}$	
£1 - - -	35 8 7	35 15 11	36 3 3	36 10 7	36 17 11	
2 - - -	70 17 2	71 11 10	72 6 6	73 1 2	73 15 10	
3 - - -	106 5 9	107 7 9	108 9 9	109 11 9	110 13 9	
4 - - -	141 14 4	143 3 8	144 13 0	146 2 4	147 11 8	
5 - - -	177 2 11	178 19 7	180 16 3	182 12 11	184 9 7	
6 - - -	212 11 6	214 15 6	216 19 6	219 3 6	221 7 6	
7 - - -	248 0 1	250 11 5	253 2 9	255 14 1	258 5 5	
8 - - -	283 8 8	286 7 4	289 6 0	292 4 8	295 3 4	
9 - - -	318 17 3	322 3 3	325 9 3	328 15 3	332 1 3	
10 - - -	354 5 10	357 19 2	361 12 6	365 5 10	368 19 2	
20 - - -	708 11 8	715 18 4	723 5 0	730 11 8	737 18 4	

53 GEO. III. c. 142.

An Act to explain and amend several Acts relative to the Land Tax.
[14th July, 1813.]28 Geo. 3,
c. 3.28 Geo. 3,
c. 60.

All matters
required to be
done by the
first recited
act by com-
missioners,
assessors, &c.
(except
where other-
wise provided
by this act)
shall be done
by them in
any year for
which any
assessment
shall be made
by virtue of
the last men-
tioned act,
&c.

WHEREAS an act, passed in the thirty-eighth year of the reign of his present majesty, intituled "An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain for the service of the Year One thousand seven hundred and ninety-eight," was made perpetual by another act passed in the same year, intituled "An Act for making perpetual, subject to Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in Great Britain as a Land Tax, for One Year, from the Twenty-fifth Day of March, One thousand seven hundred and ninety-eight:" And whereas doubts have arisen whether several clauses and provisions in the said first mentioned act, having reference to the particular year one thousand seven hundred and ninety eight, are by the said other act continued and made applicable to each subsequent year of assessment respectively, and the execution of such clauses and provisions is thereby impeded: And whereas it is expedient that such doubts should be removed and other provisions made for the better collection and regulation of the duties payable under and by virtue of the said recited acts; be it therefore enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that, from and after the passing of this act, all acts, matters, and things authorized or required to be done or performed in and by the said first mentioned act, in the execution thereof within and for the year one thousand seven hundred and ninety-eight, by any commissioners, assessors, or collectors, (except where any such matters and things are varied or otherwise provided for in and by this act), may and shall be done and performed by them respectively, within or for the year in or for which any assessment shall be to be made by virtue of the said last mentioned act, in like manner, and at the like times, and at the places as were therein directed with reference to the said year one thousand seven hundred and ninety-eight; and all matters and things authorized or required to be done or performed in and by the said first mentioned act in the execution thereof, at any limited time after the year one thousand seven hundred and ninety-eight, by the said commissioners, assessors, or collectors, (except as aforesaid), may and shall be done and performed by them respectively, within the like period of time after the year in or for which any assessment shall be to be made as aforesaid; and all dates and times mentioned in the said first recited act, within or during or after which or with reference to which, any of the authorities, powers, provisions, or directions, are to be executed, which are within or are computed from the year one thousand seven hundred and ninety-eight, or from any day or time within the year one thousand seven hundred and ninety-eight, or within any prior or subsequent year, with reference to the execution of the said acts for the year one thousand seven hundred and ninety-eight, shall be construed to refer to the year of assessment as aforesaid, and shall be computed within or from the year in which any assessment shall be to be made, or within any prior or subsequent year, with reference to the execution of the said acts for

such year of assessment, in like manner as is therein directed with reference to the year one thousand seven hundred and ninety-eight.

2. Provided always, and be it further enacted, that the respective commissioners for putting in execution the said first recited act shall, from and after the passing of this act, cause two duplicates of every assessment to be made out on parchment by their clerk, within six calendar months after the twenty-fifth day of March next following the making of the said assessment yearly, containing the whole sum assessed upon each parish or place, and also the christian and surnames of the respective assessors or collectors, one of which said duplicates the said commissioners shall cause to be delivered unto the receiver-general of each county, riding, city, borough, town, and place in England, Wales, and Berwick-upon-Tweed, or his deputy; and the other of them, to be sent by the said commissioners to and delivered at the office for taxes, for the previous inspection of the commissioners for the affairs of taxes, who may cause copies thereof, or any part thereof, to be taken, and who shall afterwards transmit such duplicate to the king's remembrancer in the exchequer, for which last mentioned duplicate the proper officer shall give an acquittance gratis, so as every the said respective receiver-general may be duly charged to answer their respective collectors and receipts; and if any clerk to such commissioners shall neglect or refuse to make out and deliver such duplicates as aforesaid within the time and in manner therein directed, or shall wilfully make any false entry, or omit any sum or sums in such duplicates, every such clerk shall forfeit and pay the sum of one hundred pounds, to be recovered to the king's use as other penalties are recoverable by the said recited acts.

Commissioners to cause two duplicates of assessments to be made out, one for the receiver-general of each county, and one for the commissioners for the affairs of taxes, &c.

3. Provided also, and be it further enacted, that from and after the passing of this act, it shall and may be lawful for any receiver or receivers of monies granted by or charged under the said recited acts, or either of them, or the heirs, executors, or administrators of such receiver, in the account of the monies wherewith such receiver shall be chargeable for any year after the twenty-fifth day of March, one thousand eight hundred and ten, to set insuper, or charge any county, division, or place in England, Wales, or the town of Berwick-upon-Tweed, for any such monies aforesaid which shall be in arrear or unpaid; provided that true and faithful accounts of the said receiver for the particular year in respect of which the said monies shall be in arrear, signed by the said receiver, together with all tallies and vouchers relating thereto, shall be delivered or transmitted by such receiver, his heirs, executors, or administrators, into the proper office of the auditor of the said accounts (according to the established and accustomed course of transmitting the said accounts) on or before the first day of Hilary term next after the expiration of one year after the end of the year for which the assessment of the said rates and duties shall be payable; but on default of the delivery or transmission of such accounts within the times and in the manner last aforesaid, the same monies, for or in respect of which such insuper or charge might or ought to have been made, shall remain a debt upon every such receiver, to be answered by him and his securities, his and their heirs, executors, or administrators, lands, tenements, goods, and chattels respectively.

Receivers to set insuper counties in arrears on certain conditions.

4. Provided also, and be it further enacted, that from and after the passing of this act, every insuper or charge set upon any county, parish, or place for any such the monies in arrear as last aforesaid, shall be in force and have effect against such county, parish or place, by process from the court of exchequer, provided that the accounts of the receiver

Every insuper shall be in force by process from the court of exchequer.

for the particular year in which such rates and duties ought to have been paid, containing such insuper, shall be sworn and declared in the exchequer on or before the last day of Easter term next after the time herein appointed for the delivery of the said accounts.

Not to affect the powers given to the commissioners of taxes for extending the time for settling insupers.

5. Provided also, and be it further enacted, that nothing herein contained shall be construed to repeal or alter the powers given to the commissioners for the affairs of taxes, in and by an act passed in the forty-fifth year of his said majesty's reign, intituled "An Act to amend the several Laws relating to the Duties under the Management of the Commissioners for the Affairs of Taxes," so far as the same relate to extending the time for settling insupers by receivers-general, in the particular cases and in the manner described and authorized in and by that act.

All insupers made in pursuance of accounts of receivers for the year commencing March 25, 1810, or for any previous year since 1798, and transmitted to the auditors, shall be in force.

6. And whereas doubts have arisen whether the clauses and provisions contained in the said recited acts, limiting the time for setting insupers in the accounts of the receivers of the said rates and duties for the year one thousand seven hundred and ninety-eight, can be extended or applied to the accounts of the said receivers for the year commencing the twenty-fifth day of March, one thousand eight hundred and ten, and to prior years since the said year one thousand seven hundred and ninety-eight, and it is expedient to remove such doubts; be it therefore further enacted, that all insupers and charges set or made, or to be set or made, in or in pursuance of the accounts of any receiver or receivers of the said rates and duties for the year commencing the twenty-fifth day of March, one thousand eight hundred and ten, or for any other year or years previous thereto commencing as aforesaid, since the said year one thousand seven hundred and ninety-eight, which have been delivered or transmitted to the auditor of the said rates and duties at any time before the passing of this act, or which shall be delivered or transmitted within the space of three calendar months next after the passing of this act, shall be in force and have effect to all intents and purposes, as if the said insupers or charges were set, and the accounts relating thereto were declared and passed within any time or times after the expiration of the year of assessment, as is or are prescribed by the said recited acts with respect to the assessment for the year one thousand seven hundred and ninety-eight.

Penalty on collectors refusing to attend commissioners and not answering lawful questions.

7. And be it further enacted, that if any collector of the duties payable under and by virtue of the said recited acts, being duly summoned or called before them in the manner thereby directed, shall refuse to attend such respective commissioners, or shall not answer all such lawful questions as shall be demanded of him by such commissioners touching the execution of his office as collector, or shall refuse or neglect to produce to them the certificate of assessments, accounts, or vouchers of the receipts or payments of the said duties by him as such collector, every such collector shall forfeit and pay the sum of fifty pounds, to be charged upon him in any assessment to be made upon him under and by virtue of the said recited acts, and to be recovered as such assessments may be recovered over and above any forfeiture or disability that may be incurred by virtue of any act or acts for detaining monies of the said duties in his hands contrary to such act or acts; and whenever any monies of the said duties shall be detained in the hands of any collector or collectors, or any penalty or penalties imposed on any collector or collectors shall remain unpaid, and the same or any part thereof cannot be recovered by or under the warrant or authority of the respective commissioners, or the said commissioners shall neglect to issue such warrant, then such part thereof as cannot be so recovered, which shall have arisen from the said

duties, shall be recoverable as a debt upon record to his majesty, his heirs and successors, with all costs and charges attending the same; and such part thereof which shall arise from any penalty as aforesaid, may be recovered by action or information, as penalties may be recovered by the said recited acts, or either of them, with full costs of suit; and the sum so recovered shall be paid to the receiver-general, in aid of the parish or place answerable for the same.

8. And be it further enacted, that no stamp duty shall be charged or chargeable for any receipts given by any receiver-general of the duties payable under and by virtue of the said recited acts to any collector for payment of money made by virtue of the said acts or this act; any statute to the contrary thereof notwithstanding.

Receipts given by receiver-general not chargeable with duty.

9. And whereas by the said first recited act passed in the thirty-eighth year of the reign of his present majesty, the commissioners for putting in execution that act are empowered to seize and secure, and to sell and dispose of the copyhold estates of collectors under that act neglecting to pay sums of money by them received; but no provision is made by the said act for the manner of sale or transfer of the said copyhold estate, or for the admission of the purchasers thereof; be it therefore enacted, that the commissioners for putting in execution the several acts relating to the land tax shall from and after the passing of this act make conveyance of all such copyhold estates to the respective purchasers thereof by deed indented between any two or more of the said commissioners and the said purchasers respectively, and such sale shall be effectual, to all intents and purposes, in like manner as the sale of copyhold estates of bankrupts, under and by virtue of statutes relating to bankrupts, or any of them, by deed indented and inrolled: provided always, that such person or persons to whom any such sale of copyhold lands shall be made, shall, in like manner as the purchaser of the copyhold estates of bankrupts, before such time as he or they, or any of them shall enter or take any profit of the said lands or tenements, agree and compound with the lords of the manors of whom the same shall be holden, for such fines or incomes as heretofore hath been most usual and accustomed to be yielded or paid therefore; and that upon every such agreement or composition the said lords for the time being, at the next court to be holden at or for the said manors, shall not only grant to the said vendee or vendees, upon request, the same copyhold or customary lands or tenements, by copy of court roll of the same manors, for such estate or interest as to them shall be so sold, and reserving the ancient rents, customs, and services, but also in the same court admit them tenants of the same copyhold or customary lands, as other copyholders of the same manors have been wont to be admitted, and to receive their fealty, suit, or service, according to the custom of the court of such manor.

Manner of sale or transfer of copyhold estates of collectors neglecting to pay money received by them.

53 GEO. III. c. 173.

An Act to alter and amend certain of the Powers and Provisions of several Acts passed for the Redemption and Sale of the Land Tax, and for making further Provision for the Redemption thereof.

[30th July, 1814.]

WHEREAS it is expedient that some of the powers and provisions contained in the several acts passed for the redemption and sale of the land tax should be altered and amended, and that some further powers should

Powers of 42
Geo. 3. c. 116,
to cease.

be given relating to the redemption thereof; be it therefore enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that from and after the passing of this act, all the several powers and authorities which by the act passed in the forty-second year of his present majesty, for consolidating the provisions of the several acts passed for the redemption and sale of the land tax into one act, or by any subsequent act of parliament relating to the redemption and sale of the land tax, have been or are vested in the commissioners appointed by virtue of his majesty's letters-patent under the great seal of Great Britain, pursuant to any act heretofore passed relating to the redemption and sale of the land tax, shall cease and determine.

Appointment
of commis-
sioners.

2. And be it further enacted, that it shall be lawful for his majesty, his heirs and successors, from time to time, by letters-patent under the great seal of Great Britain, to nominate and appoint any person or persons, being a peer or peers of the realm, or a member or members of his majesty's most honourable privy council, to be a commissioner or commissioners for the purposes of regulating, directing, approving, and confirming all sales and contracts for sale, enfranchisements, mortgages, and grants of rent charges, which shall be made by any bodies politic or corporate, or companies, or feoffees, or trustees for charitable or other public purposes, of or out of any manors, messuages, lands, tenements, or hereditaments, belonging to such bodies politic or corporate, or companies, or feoffees, or trustees for charitable or other public purposes, by virtue of the said recited act of the forty-second year of his present majesty, or of any subsequent acts relating to the redemption and sale of the land tax or of this act; and also for the purpose of regulating, directing, approving, and confirming all sales and enfranchisements which by virtue of the said several acts, or any of them, shall be made of any manors, messuages, lands, tenements, or hereditaments, wherein his majesty, his heirs or successors, have or shall have any estate, right, or interest, in possession, remainder, reversion, or expectancy, by any person or persons holding under any grant from the crown, or under any act of parliament (a).

Commis-
sioner's oath.

3. And be it further enacted, that every such commissioner to be appointed by virtue of this act, before he shall enter upon the execution of his office, shall take an oath to the effect following; (that is to say),

"I, A. B., do swear that I will faithfully, impartially and honestly, according to the best of my skill and judgment, execute the several powers and trusts reposed in me by an act of the fifty-fourth year of his present majesty King George the Third, intituled [*here insert the title of this act*] according to the tenor and purport of the said act.
So help me God."

Which oath shall and may be administered by any one of the persons to be appointed a commissioner, to any others or other of them.

Power of
commis-
sioners.

4. And be it further enacted, that the commissioners to be appointed pursuant to this act shall have and be invested with the like powers and authorities in all respects, as by the said recited act of the forty-second year of the reign of his present majesty, or by any subsequent act relating to the redemption and sale of the land tax, were immediately before the passing of this act vested in any person or persons acting or authorized to

(a) By 1 & 2 Vict. c. 58, s. 1, the powers and authorities vested in commissioners appointed by this act are transferred to the commissioners of the treasury.

act as a commissioner or commissioners in the execution of the said acts, by virtue of his majesty's letters-patent under the great seal; and any two commissioners to be appointed by virtue of this act for the purposes aforesaid may do any act, matter, or thing, which by this act all such commissioners so to be appointed are empowered to do.

5. [Contracts for small portions to make a money payment].—*Expired.*

6. And be it further enacted, that for the purpose of redeeming any land tax by any rector or vicar, or for the purpose of raising any money for reimbursing the stock or money previously transferred or paid for the redemption of such land tax, or for purchasing an assignment of such land tax, under the powers and provisions of the said acts, or any of them, the land sold or proposed to be sold for those purposes, or any of them, under the powers of the said acts, or any of them, shall not necessarily be confined to such a quantity of any lands belonging to such rector or vicar as shall appear to the commissioners authorizing the same necessary to be sold for such purposes, but that any sale of lands hereafter to be made for any of the purposes aforesaid shall be deemed and considered good and effectual sales, notwithstanding the restrictions contained in any of the said acts, although the lands so sold or proposed to be sold, shall appear to the said commissioners more than shall be necessary for the purposes thereof; provided the said commissioners shall be satisfied that such proposed sale shall, under all circumstances, be beneficial or likely to prove beneficial to the rector or vicar making such sale, and to their respective successors; and provided the ordinary shall signify his consent to such sale, by any writing under his hand, to be produced before the said commissioners.

Sales by
rectors or
vicars.

7. And whereas it occasionally happens, that the messuages, lands, tithes, or other hereditaments, belonging to livings or other ecclesiastical benefices or charitable institutions, the clear annual income arising from which does not amount to the sum of one hundred and fifty pounds, have not been rated to the land tax; be it further enacted, that it shall be lawful for the said commissioners to be appointed by letters-patent under the great seal, to direct the exoneration and discharge of such livings, or other ecclesiastical benefices or charitable institutions, from any future assessment of land tax thereon, in the same manner, and under the same regulations, so far as the same are applicable, as the commissioners heretofore appointed by virtue of his majesty's letters-patent were by the said act of the fifty-third year of the reign of his present majesty authorized and empowered to do in cases where the messuages, lands, tenements, or hereditaments, belonging to any such livings, or other ecclesiastical benefices or charitable institutions, were or should have been rated to the land tax.

Commissioners may
exonerate
small livings
from assess-
ment.

8. And be it further enacted, that in all cases where there shall be any surplus of stock transferred, as the consideration for or purchased with the money arising by any sale, mortgage, or grant to be made by virtue of any of the acts passed for the redemption and sale of the land tax, or of this act, by any body politic or corporate, or companies, or feoffees, or trustees for charitable or other public purposes, for the purpose of redeeming or purchasing any land tax (after reserving so much of such stock as shall be agreed to be transferred as the consideration for the land tax redeemed or purchased), such surplus stock shall, if the same shall not exceed one thousand pounds capital stock three per centum consolidated or reduced bank annuities, be transferred into the joint names of two trustees, to be nominated by such body politic or corporate, or company, or feoffees, or trustees of such charitable institution, in order that the

Transfer of
surplus stock.

same may be applied in such manner for the benefit of such body politic or corporate, or companies, or feoffees, or trustees, and their respective successors or heirs as is directed by the said act of the forty-second year of his present majesty, with respect to any surplus stock not exceeding two hundred pounds principal stock.

Certificate.

9. And be it further enacted, that no surplus stock transferred or to be transferred as the consideration for or purchased with the money arising by any sale, mortgage or grant, made or to be made by virtue of the said act of the forty-second year of his present majesty, or of any subsequent act passed for the redemption and sale of the land tax, or of this act, by any bodies politic or corporate, or companies, or feoffees, or trustees for charitable or other public purposes, or any archbishop, bishop, rector, vicar, or other corporation sole, shall be transferred into the names of the accountant-general of the Court of Chancery, or into the joint names of such trustees as aforesaid, or into the joint names of such archbishop, bishop, rector, vicar, or other corporation sole, and a trustee, until the bodies politic or corporate, or companies or other persons interested therein, shall have obtained a certificate, under the hands of two or more of the said commissioners, appointed or to be appointed under the great seal of Great Britain, that the whole of the land tax charged, as well on the lands, tenements, and hereditaments, by sale, mortgage, or grant whereof such surplus stock shall arise or be produced, as on the messuages, lands, tenements, or hereditaments, limited to the like uses or subject to the same trusts as the messuages, lands, and hereditaments so sold, mortgaged, or charged, stood settled or limited to at the time of such sale, mortgage, or charge, has been wholly redeemed or purchased, or that so much of such land tax has been redeemed or purchased, as the said commissioners shall under the circumstances of the case think reasonable.

Compensation to commissioners.

10. And be it further enacted, that it shall be lawful for the commissioners of his majesty's treasury, or any three or more of them, pursuant to any direction of his majesty, his heirs, and successors, under the royal sign manual, from time to time, to allow to the commissioners who shall hereafter act in the execution of the powers and authorities of the several acts passed for the redemption and sale of the land tax, or of this act, by virtue of his majesty's letters-patent under the great seal of Great Britain, or to the executors or administrators of any such commissioners as may have died, by or out of any public monies for the time being in the receipt of the exchequer, applicable to the supplies and services of the year, such sums of money, as an acknowledgment for the services of such commissioners in the execution of the said powers and authorities, as his majesty, his heirs, and successors, shall deem proper, having due regard to the nature and extent of such services.

For inrolment and registry of deeds.

11. And whereas it is expedient to make provisions for the inrolment and registry of deeds which shall not have been duly inrolled or registered pursuant to the directions of the said recited act of the forty-second year of his present majesty, and of the several other acts passed relating to the redemption of land tax; be it therefore enacted, that all deeds required by the said recited act, or any other acts relating to the redemption of land tax, to be inrolled or registered, shall be valid and effectual, although the same shall not have been or shall not be inrolled or registered within the periods prescribed by the said acts respectively; provided the same shall have been inrolled or registered before the passing of this act, or shall be inrolled or registered within twelve calendar months after the passing thereof (b).

(b) See 57 Geo. 3, c. 100, s. 24.

12. And whereas, for the purpose of redeeming land tax, or of raising money for reimbursing the stock or money previously transferred or paid as the consideration for redeeming land tax charged on lands and other hereditaments belonging to persons for the time being seised or possessed, or entitled beneficially in possession to the rents and profits of, but not having the absolute estate or interest in such lands or other hereditaments, or for some other purposes for which lands and hereditaments are authorized to be sold by such persons, under the powers and provisions of the said act of the forty-second year of his present majesty, or of some subsequent act relating to the redemption and sale of the land tax, some sales of lands and other hereditaments may have been or may be made by persons so seised or entitled, not strictly authorized to sell by such powers and provisions, without some further assurance in the law; or by reason that all the lands and other hereditaments of or to which the persons making such sales were respectively so seised or entitled, did not at the times of such sales stand limited and settled, and subject to or for the same uses, trusts, intents and purposes; or by reason that a greater quantity of an estate has been sold than may have been necessary to be sold for the authorized purposes; or by reason of some other mistake or inadvertence; now be it further enacted, that all sales so made as aforesaid, and all conveyances executed of the lands or other hereditaments so sold, provided the same have been respectively made and executed bonâ fide and for valuable consideration, and shall appear to have been made and executed under the authority and with the consent and approbation of the commissioners, as required by the said acts or any of them, in cases of sales under the powers of the said acts, shall be and the same are hereby ratified and confirmed, from the respective periods at which such sales and conveyances were respectively made and executed, and shall be from such respective periods as valid and effectual in the law as if such sales and conveyances had been made and executed in strict conformity to the powers and provisions under which the same were intended to have effect; any thing in the said act of the forty-second year of his present majesty, or of any such subsequent act as aforesaid, to the contrary notwithstanding (c).

Conveyances confirmed.

13. Provided always, and be it enacted, that every person injured or prejudiced by any sales hereby confirmed, shall be entitled to relief either by the decree of a court of equity or a bill filed, or by a summary application to a court of equity by petition, and by the usual proceedings before the master or other proper officer of the court on such petition, and an order thereupon; and shall under such decree or order have an annual rent-charge to such an amount, and for and during such term or estate, and charged upon such lands or other hereditaments as such court shall order or direct; and the said court shall have full power to adjust the proportion and terms of such annual rent-charge between different claimants, and to direct the settlement of such annual rent-charge, in such manner as the said court shall, under the circumstances of the case, in its discretion think proper, and shall also have power to make such order respecting the costs of the parties as the said court shall think fit.

Relief to persons injured.

14. And whereas it is expedient to make further provision for the investment of money in the commissioners for the reduction of the national debt, for the purchase of public annuities, as the consideration for the redemption or purchase of land tax; be it further enacted, that from and after the passing of this act it shall be lawful for any receiver or receivers-general in Great Britain, from time to time to pay in advance out of any

Respecting investment of money.

public monies in his or their hands, into the Bank of England, to the joint account of the commissioners for the reduction of the national debt, and the said receiver or receivers-general, such sum and sums of money as shall appear to the commissioners for the affairs of taxes necessary for the purchase of three per centum bank annuities, as the consideration for any land tax contracted for, and as the said commissioners for the affairs of taxes shall direct; and the cashier or cashiers of the Bank of England to whom any sum or sums of money shall be tendered by or on account of any such receiver or receivers-general, are hereby required to receive the same, and place the same to the proper account as aforesaid, out of which monies so much thereof as shall be wanted shall be applied, as occasion shall require, for and towards the completion of such contracts, or any instalment or instalments thereon, according to the certificate or certificates of the said commissioners for the affairs of taxes, to be signed by any two or more of them, and so from time to time whenever any such contract shall be entered into, or any contract heretofore entered into shall remain to be completed; and the said commissioners for the reduction of the national debt shall, according to such certificate or certificates of the commissioners for the affairs of taxes, cause all the monies so placed to the account of the commissioners for the reduction of the national debt, and the said receiver or receivers-general respectively, to be from time to time invested in the purchase of three pounds per centum bank annuities, in the names of the said commissioners for the reduction of the national debt (except as hereinafter is excepted), and placed under distinct heads of account, as directed by the said act of the fifty-third year of the reign of his present majesty and this act, entering the contracts made in each year ending on the 25th day of March yearly under the schedule marked (C) contained in this act, and the schedules marked (C), (D 1) and (D 2) in the said act passed in the fifty-third year of the reign of his present majesty, in separate accounts, and distinct from any other accounts authorized by the acts in force at the time of passing this act; provided that all sums of money which shall be advanced by such receiver or receivers-general shall be from time to time replaced by and out of the monies so contracted to be paid on account of the redemption or purchase of such land tax.

Money remaining, applicable to the completion of contracts.

15. And be it further enacted, that all monies paid by any receiver-general, in pursuance of any act or acts in force at the time of passing this act, into the Bank of England, for or on account of the redemption or purchase of land tax, and remaining in the said Bank of England unapplied at the time of passing this act, and all monies hereafter to be paid by any such receiver-general into the said Bank in pursuance of this act, and which at the end of any year ending on the twenty-fifth day of March yearly shall remain in the said Bank of England unapplied as aforesaid, shall be and are hereby declared to be applicable, and shall be applied towards the completion of all such contracts now entered into or hereafter to be entered into in pursuance of the said acts or this act, according to the certificate or certificates of the said commissioners for the affairs of taxes heretofore transmitted or hereafter to be transmitted to the cashiers of the said Bank of England, as agents to the commissioners for the reduction of the national debt, and as if the said monies had been paid into the said Bank expressly for those purposes: and the balance of each account, unapplied as aforesaid, shall from time to time be carried to the account of the subsequent year in the books of the said Bank of England.

Commissioners for reduction of na-

16. And be it further enacted, that whenever it shall be certified to the commissioners for the reduction of the national debt, by any two or more

of the commissioners for the affairs of taxes, that any monies paid into the Bank of England as aforesaid will not be wanted for the purposes of this act, and ought to be repaid to any such receiver or receivers-general, their respective executors, administrators or assigns, it shall be lawful for the commissioners for the reduction of the national debt to authorize and direct their agent to repay to such receiver or receivers-general, their respective executors, administrators or assigns, any monies remaining in the said Bank of England, and which ought to be repaid pursuant to such certificate or certificates.

tional debt to repay money to receiver-general when certified that it is not wanted for the purposes of this act.

17. And be it further enacted, that any affidavit or affidavits authorized to be made by any act or acts in force at the time of passing this act, in relation to the redemption or purchase of land tax, may, from and after the passing of this act, be made before any commissioner for the execution of the said acts, or before any two commissioners of the land tax act, acting for the place where the land tax proposed to be redeemed or purchased shall be charged; any thing in the said acts contained to the contrary notwithstanding.

Before whom affidavits to be made.

18. And be it further enacted, that this act, or any of the provisions thereof, may be altered, varied or repealed by any act to be passed in the present session of parliament.

Act may be altered this session.

57 GEO. III. c. 100.

An Act to renew the Powers of exonerating Small Livings and Charitable Institutions from the Land Tax, and for making further Provision for the Redemption of the Land Tax. [10th July, 1817.]

WHEREAS certain acts passed in the forty-sixth, forty-ninth, fiftieth and fifty-third years of his present majesty, relating to the redemption of the land tax, authorized the commissioners appointed by his majesty's royal letters-patent under the great seal of Great Britain for carrying into effect certain powers and provisions of the Land Tax Redemption Act, to direct the exoneration and discharge of the land tax charged upon hereditaments belonging to livings or other ecclesiastical benefices or charitable institutions, in the manner and under the directions in the said recited acts respectively mentioned or referred to; and pursuant to the powers so vested in the said commissioners, they have exonerated and discharged the land tax charged upon the hereditaments belonging to several small livings and charitable institutions: and whereas it may be expedient to augment the incomes of other small livings or other ecclesiastical benefices, and of charitable institutions not already exonerated from land tax, by exonerating the same from the land tax charged on the hereditaments belonging thereto respectively in the manner hereinafter mentioned: be it therefore enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that it shall and may be lawful for any two or more of the commissioners appointed or to be appointed by his majesty by his royal letters-patent under the great seal (a), pursuant to a provision contained in an act passed in the fifty-fourth year of his said majesty's reign, intituled "An Act to alter and

46 Geo. 3, c. 133.
49 Geo. 3, c. 67.
50 Geo. 3, c. 58.
53 Geo. 3, c. 123.

Commissioners under great seal may exonerate small livings and charitable institutions, not exceeding 1500 a year, from land tax without transfer or payment of consideration.

(a) By 1 & 2 Vict. c. 58, s. 1, the powers and authorities vested in commissioners appointed by this act are transferred to the commissioners of the treasury.

amend certain of the Powers and Provisions of several Acts passed for the Redemption and Sale of the Land Tax, and for making further Provision for the Redemption thereof," at any time or times after the passing of this act, to direct the exoneration and discharge of the land tax charged upon the messuages, lands or other hereditaments belonging to any livings or other ecclesiastical benefices, or charitable institutions, in cases where the whole clear annual income of such livings or other ecclesiastical benefices or charitable institutions respectively shall not exceed the sum of one hundred and fifty pounds, without the transfer or payment of any consideration for the same, in the manner and under the directions and restrictions in this act mentioned.

Incumbents, &c. to transmit statements of income of livings, &c. and certificates of amount of land tax.

2. And be it further enacted, that every incumbent of any such living or other ecclesiastical benefice, and all feoffees or trustees of any such charitable institution, who shall be desirous that the hereditaments belonging to such living or other ecclesiastical benefice or charitable institution should be exonerated from land tax under the provisions of this act, shall, within two years after the passing of this act, transmit a memorial to the said commissioners, verified in such manner as they shall require and direct, stating the nature and description of the property or other funds or sources from whence the income of such living or ecclesiastical benefice or charitable institution is derived, and the amount of income derived from each respectively; and shall also at the same time transmit to the said commissioners a certificate, signed by the clerk to the commissioners of the land tax acting for the district, town, parish or place within which the hereditaments belonging to such living or other ecclesiastical benefice or charitable institution shall be situate (which certificate such clerk is hereby required to grant), containing a description in writing of such hereditaments, and the name of the parish or place, or parishes or places, within which the same shall be situate, and the amount or amounts of the land tax charged thereon.

Commissioners may enlarge time for transmitting such statements and certificates.

3. Provided always, that it shall be lawful for the said commissioners, if they shall deem it expedient, to enlarge the time by this act limited for the transmission of any such memorials and certificates as aforesaid, for any further period not exceeding six calendar months from the expiration of the period by this act limited as aforesaid for the transmission thereof; and all memorials or certificates which shall be transmitted to the said commissioners within such extended period shall be as valid and effectual to enable the exoneration of land tax under the provisions of this act, as if the same had been transmitted within two years from the passing of this act; and further, that if any such memorials or certificates which shall be transmitted either within the said period of two years, or within the said extended period, shall be found defective in form, it shall be lawful for the said commissioners to allow such time for the amendment thereof as they in their discretion shall think fit, and, upon return thereof in their amended state, to exonerate the hereditaments therein referred to from the land tax, as effectually as they could have done if such memorials or certificates, when originally transmitted, had not required amendment.

Defects in memorials and certificates may be amended at any time if transmitted within the time limited.

Commissioners may by writing certify that lands are exonerated from land tax.

4. And be it further enacted, that it shall be lawful for the said commissioners, by writing under their hands, to certify and declare that all the hereditaments belonging to any such livings or other ecclesiastical benefices or charitable institutions as aforesaid shall be wholly freed and exonerated from the land tax charged thereon, and from all further assessments thereof; and such hereditaments shall thereupon, and notwithstanding it may afterwards appear that any of them, or any part thereof, were omitted to be rated to the land tax at the time such certificate of land tax shall have been obtained, be wholly freed and exonerated from

all land tax and all further assessments thereof, from such of the quarterly days of payment of land tax as shall next precede the day on which such certificate of exoneration shall be left at the proper office, for the purpose of being duly registered in the manner hereinafter prescribed.

5. And whereas in some instances the governors of the bounty of Queen Anne, for the augmentation of the maintenance of the poor clergy, have augmented small livings by appropriating, for the benefit of such livings respectively, undivided shares in farms, lands or other hereditaments rated to the land tax in one entire sum, in which case the rent payable from the tenant or tenants thereof is received by the respective incumbents of such augmented livings, according to the shares with which their respective livings have been augmented, on their allowing to the tenant or tenants a like proportionate share of the land tax payable in respect of such farms, lands or other hereditaments; now be it further enacted, that it shall be lawful for the commissioners appointed or to be appointed by letters-patent under the great seal, at any time within two years after the passing of this act, to direct the exoneration and discharge of the land tax charged upon any farm, lands or other hereditaments with which two or more livings have been so jointly augmented as aforesaid, upon the application of the incumbent or incumbents of any one or more of such livings, and whether the incumbent or incumbents of the other living or livings shall or shall not join in such application, in case it shall appear to the said commissioners, by the production of such evidence as they may require and think satisfactory, that the clear annual income of no one of such livings so augmented (inclusive of the annual value of its augmentation) shall exceed the sum of one hundred and fifty pounds, without the transfer or payment of any consideration for the same, and by writing under their hands to certify and declare that the farm, lands or hereditaments with which such livings shall have been so jointly augmented, shall be wholly freed and exonerated from the land tax charged thereon, and from all further assessments thereof, in the same manner as is hereinbefore directed with respect to the exoneration of other livings from the land tax under the provisions hereinbefore contained.

Commissioners may exonerate from land tax farms with which two or more livings have been jointly augmented under Queen Anne's bounty, upon application of one incumbent.

6. And be it further enacted, that the officer appointed for the registry of contracts for the redemption of the land tax shall register all the said certificates of land tax and the said certificates of exoneration gratis, and shall make out and transmit duplicates of the land tax thereby certified and exonerated under the provisions of this act, and do all such other acts and things necessary for the exoneration of the hereditaments so to be exonerated, as by the acts now in force relating to the redemption of the land tax, or any of them, are directed in regard to contracts entered into under the provisions thereof respectively; and every copy of the registry of any such certificates shall be allowed in all courts and places, and before all persons, to be good and sufficient evidence of such certificate; and no such certificate, nor any copy of the registry thereof, shall be liable to any stamp duty.

Certificates to be registered gratis.

7. And whereas it occasionally happens that the hereditaments belonging to livings or other ecclesiastical benefices or charitable institutions, the clear annual income arising from which does not amount to the sum of one hundred and fifty pounds, have not been rated to the land tax; be it further enacted, that it shall be lawful for the said commissioners to direct the exoneration and discharge of the hereditaments belonging to such livings or other ecclesiastical benefices or charitable institutions respectively from any future assessment of land tax thereon, in the same manner and under the same regulations, so far as the same are applicable,

Commissioners may exonerate small livings not assessed, to the land tax from liability to be assessed.

as the said commissioners are by this act authorized and empowered to do in cases where the hereditaments belonging to any such livings or other ecclesiastical benefices or charitable institutions are or shall be rated to the land tax.

Statement of proceedings as to exoneration to be laid before parliament.

8. And be it further enacted, that a statement of the proceedings of the said commissioners, with regard to the exoneration of livings or other ecclesiastical benefices or charitable institutions from land tax, shall be laid before each of the two houses of parliament before the expiration of the session of parliament ending in the year one thousand eight hundred and twenty; but that if, by reason of any defect in the forms of any memorials or certificates by this act directed to be transmitted to the said commissioners, the proceedings of the said commissioners, so far as they may relate to the exoneration of any land tax mentioned or referred to in such memorials or certificates, shall necessarily be delayed so as to prevent a return of their proceedings thereon before the expiration of such session, then a statement of the proceedings of the said commissioners, with regard to the exoneration of the land tax mentioned or referred to in such last-mentioned memorials or certificates, shall be laid before each of the houses of parliament before the expiration of the session ending in the year one thousand eight hundred and twenty-one.

Where tenants at rack rent are bound to pay the land tax on lands belonging to livings, &c. exonerated from land tax, the amount of land tax exonerated to be considered as rent reserved.

9. And be it further enacted, that where any tenant or lessee at a rack rent for any term or number of years, or at will, of any lands, tithes or other hereditaments belonging to any livings or other ecclesiastical benefices or charitable institutions which have been exonerated from the land tax under the provisions of the said acts of the forty-sixth, forty-ninth, fiftieth and fifty-third years of his present majesty, or any of them, or shall be exonerated from land tax under the provisions of this act, shall have been or shall be bound by agreement to pay the land tax charged thereon during the continuance of any lease or demise, or any agreement for a demise, the amount of the land tax from which such lands, tithes or other hereditaments have been or shall be so exonerated, shall, from the respective periods of such exoneration, and during the continuance of such leases or demises, be considered as rent reserved or made payable thereon, and the same shall be payable on the same days, and the same powers shall be had, used and enjoyed for the recovery thereof, and all arrears thereof, from the respective periods of such exoneration, as for the recovery of such rent when in arrear.

10. [Consideration for redeeming land tax on messuages and premises not exceeding one-fourth of an acre, how calculated.]—*Expired.*

11. [No contract to be made for redemption of land tax on the terms of eighteen years purchase, unless affidavit be exhibited showing the particulars of the premises.]—*Expired.*

Corporations and others may redeem land tax on livings in their patronage, on transfer of stock producing a dividend equal in amount to the land tax.

12. And be it further enacted, that it shall be lawful for any ecclesiastical or lay corporations, and feoffees and trustees for charitable or other public purposes, and all other persons entitled to the patronage of any living or livings, to contract and agree for the redemption of the land tax charged on the glebe lands, tithes or other hereditaments belonging to any such living or livings, in consideration only of so much capital stock in the three pounds per centum consolidated bank annuities and the three pounds per centum reduced bank annuities, or one of them, as will yield an annuity or dividend equal in amount to the land tax so to be redeemed; anything in the acts now in force, relating to the redemption of the land tax, or any of them, to the contrary notwithstanding.

Corporations, &c. may sell

13. And be it further enacted, that in order to provide for any such redemption by any ecclesiastical or lay corporations, or by any feoffees or

trustees for charitable or other public purposes, it shall be lawful for them respectively, by and under the direction and authority of the commissioners under the great seal, to sell any hereditaments belonging to such ecclesiastical or lay corporations, or feoffees or trustees respectively, in the same manner and under the same regulations and restrictions as they respectively could or might have done under the powers and provisions of the land tax redemption acts now in force, or any of them, for the redemption of any land tax charged on the lands belonging to them respectively, or to apply for the like purpose any personal property invested in the public stocks or funds, or any legacies or voluntary donations, or any other trust money which such ecclesiastical or lay corporations, or feoffees or trustees, are authorized by the said acts or any of them to lay out in the redemption of land tax, or any surplus stock or money arisen or to arise by any sale, mortgage or grant made or to be made by any such ecclesiastical or lay corporation, or feoffees or trustees, for redeeming their land tax under the powers and provisions of the said acts, or any of them.

hereditaments for redemption of land tax, or apply for that purpose trust money.

14. And be it further enacted, that it shall be lawful for any such ecclesiastical or lay corporations, or feoffees or trustees for charitable or other public purposes, who shall be so desirous of redeeming any land tax charged on any living or livings in their patronage, to declare in the redemption contracts respectively that they are desirous that the lands or other hereditaments, the land tax on which shall be proposed to be redeemed, shall not be subject to any annual rent charge, or to any other charge in favour of such ecclesiastical or lay corporations, or feoffees or trustees, in respect of such redemption, in which case such livings respectively shall not be liable to the payment of any such annual rent charge, or to any other charge in respect of such redemption, under the provisions of any of the acts now in force relating to the redemption of the land tax; but nevertheless, if no such declaration shall be contained in such redemption contracts, the ecclesiastical or lay corporations, or feoffees or trustees redeeming such land tax, shall be entitled to an annual rent charge issuing out of the living the land tax on which shall be so redeemed, equivalent to the amount of the land tax redeemed, in the same manner as is provided in similar cases by the acts now in force relating to the redemption and sale of the land tax, and to the like powers, on presenting or nominating any clerk or clerks to such living or livings, or suspending payment of such rent-charges respectively during the incumbency or incumbencies of such clerk or clerks respectively, as are by the said acts or any of them given in like cases.

Redemption contracts to declare the lands redeemed from land tax not subject to an annual rent-charge, &c.

15. Provided always, and be it further enacted, that when any lands or other hereditaments shall be proposed to be sold by any ecclesiastical or lay corporation, or feoffees or trustees for charitable or other public purposes, for the purpose of redeeming any land tax under the power lastly herein contained, the ecclesiastical or lay corporation, feoffees or trustees for charitable or other public purposes, desirous of making such sale, shall present a memorial to the commissioners appointed or to be appointed under the great seal, stating their intention of making such sale and the object thereof, for the approbation of such commissioners; and such commissioners or any two of them are hereby required, if they shall approve of such sale, to certify their approbation thereof under their hands.

Memorials to be presented by corporations to the commissioners under the great seal, previous to making any sale for redeeming such land tax.

16. And be it further enacted, that where any lands or other hereditaments, the whole or part whereof shall be exclusively subject to any trusts, mortgages, liens or incumbrances, shall be agreed or proposed to

Where lands subject to mortgage shall be

agreed to be sold for redeeming the land tax, application shall be made to the Court of Chancery, if in England, and to the Court of Session, if in Scotland.

be sold under the powers and provisions of the acts passed and now in force relating to the redemption of the land tax, for the purpose of redeeming any land tax charged on hereditaments which shall, with the exception of such trusts, mortgages, liens or incumbrances, stand limited or settled or subject to the same uses, trusts, intents and purposes as the lands or hereditaments so agreed or proposed to be sold, or for the purpose of reimbursing any stock or money previously transferred or paid for redeeming such land tax, it shall be lawful for the commissioners for the redemption and sale of land tax for the time being, if in their judgment the lands or other hereditaments so agreed or proposed to be sold shall in other respects be eligible to be sold for the purpose proposed, to direct the party or parties applying for the sale thereof to make application to the Court of Chancery in England, if the estate shall be situate in England, or the Court of Session in Scotland, if the estate shall be situate in Scotland; and in such cases it shall be lawful for the said courts respectively (if such courts respectively shall in their discretion think fit), upon application made by petition in a summary way by or on behalf of the person or persons desirous of making such sale, to order and direct that the lands or other hereditaments so agreed or proposed to be sold for the purposes aforesaid shall be sold and conveyed subject to such trusts, mortgages, liens or other incumbrances to which the same or any of them shall be so exclusively subject; and the commissioners for the redemption and sale of land tax shall carry such order into effect according to the tenor and effect thereof (b).

Surplus stock arising by sales, &c. made by archbishops, &c. may be applied in purchasing assignments of land tax redeemed.

17. And be it further enacted, that where the land tax charged upon any lands, tithes or other hereditaments belonging to any archi-episcopal or episcopal see, or to any rectory or vicarage, shall have been redeemed by any archbishop, bishop, rector or vicar for the time being, by and out of the private monies belonging to such archbishop, bishop, or rector or vicar, and it shall happen that any stock shall be standing in the names of the commissioners for the reduction of the national debt, or in the name of the accountant-general of the Court of Chancery, or in the names or name of any trustees or trustee on account or for the use of any such archi-episcopal or episcopal see, or rectory or vicarage, which shall have arisen from any sale, mortgage or grant, and which shall not have been applied for the purposes for which such sale, mortgage or grant shall have been made, it shall be lawful for the archbishop or bishop, or rector or vicar for the time being, by and under the direction and authority of the commissioners appointed or to be appointed by letters-patent under the great seal, to treat and agree with the archbishop, bishop, rector or vicar who shall have so redeemed such land tax, or with the executors, administrators or assigns of such archbishop, bishop, rector or vicar, for the purchase of an assignment from them respectively of the land tax so redeemed; and for the purpose of completing the purchase of such assignment, it shall be lawful for the said last-mentioned commissioners or any two or more of them to order and direct the consideration for such purchase shall be paid or transferred by sale or transfer of a sufficient part of such stock; and the governor and company of the Bank of England, and the said commissioners for reduction of the national debt, and the said accountant-general, and also such trustees or trustee as aforesaid, are hereby respectively authorized and required, upon the production of such order, signed by any two or more of the said commissioners under the great seal, by sale or transfer of a

(b) See 42 Geo. 3, c. 116, s. 51.

sufficient part of such stock, to pay or transfer to the person or persons assigning such land tax the money or stock specified in such certificate; and the receipt or receipts of such person or persons shall be sufficient discharges for the money or stock so to be paid or transferred; and upon any such payment or transfer being made as hereby is directed, and upon an assignment being made of such land tax to the archbishop, bishop, rector or vicar for the time being (and which assignment shall not be liable to any stamp duty), such land tax shall forthwith become merged and extinguished for the benefit of the see or living the hereditaments belonging to which respectively or any of them shall have been charged with the said land tax.

18. And be it further enacted, that where there shall be any surplus stock standing in the names of the commissioners for the reduction of the national debt, to the account of any bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, arising from or produced by any sale, mortgage or grant made or to be made by any such bodies politic or corporate, or companies, or feoffees or trustees, under the powers and provisions of the land tax redemption acts, or any of them, or of this act, after satisfying the purposes for which such sale, mortgage or grant shall have been made, it shall be lawful for the commissioners appointed or to be appointed by letters-patent under the great seal, by any writing under their hands, to order and direct the commissioners for the reduction of the national debt to sell and transfer so much of such stock as at the time of such sale or transfer shall produce the sum which shall be allowed by the said commissioners appointed by letters-patent under the great seal as the costs of such bodies politic or corporate, or companies, or feoffees or trustees, attending any such sales, mortgages or grants; which sum, when so raised, shall be paid to such bodies politic or corporate, or companies, or feoffees or trustees, to whom such costs shall have been allowed, or to any person or persons to be nominated by them respectively to receive the same, in discharge of such costs accordingly.

Surplus stock may be sold to pay costs of corporations, &c. allowed by the commissioners appointed by letters-patent.

19. And be it further enacted, that in all cases of contracts already entered into, or which after the passing of this act shall be entered into, by any such bodies politic or corporate, or companies, or feoffees or trustees as aforesaid, for the redemption of any land tax, either under the powers of the said acts, or any of them, or of this act, it shall be lawful for the said last-mentioned commissioners, by any writing under their hands, to give such orders and directions to the said commissioners for the reduction of the national debt, with regard to the transfer of any such surplus stock, or with regard to the sale thereof or any part thereof, and with regard to the application of the money arising from the sale thereof, as the said commissioners appointed by letters-patent shall think proper, for the purpose of making good the transfer or payment of the stock or money consideration for the redemption of such land tax, according to the terms of such redemption contracts respectively, and for payment of any costs to be allowed by the said commissioners; and the said commissioners for the reduction of the national debt are hereby required to make or cause to be made all such transfers, sales and payments according to such orders.

Commissioners may give directions to the commissioners for the reduction of the national debt for making good the transfer of stock according to the terms of the contract.

20. And be it further enacted, that in all cases wherein, by reason of any purchase made or to be made of any land tax under the powers and provisions contained in any of the acts passed for the redemption and sale of the land tax, the lands or hereditaments, the land tax on which has been or shall be so purchased, or any of them, have become or shall be-

Allotments may be made under inclosure acts in lieu of fee farm rents payable in

respect of
land tax pur-
chased.

come charged with a yearly rent or sum as a fee farm rent, equal in amount to the land tax so purchased, and any common lands, waste lands or other lands situate and being within the parish, township or district within which the lands out of which any such fee farm rent shall be issuing shall be situate, shall hereafter be divided or allotted and inclosed under any act of parliament already passed or hereafter to be passed, it shall be lawful for the commissioner or commissioners respectively authorized to carry such act or acts of parliament into execution, to set out or allot and award unto and for the benefit of the bodies politic or corporate, or companies, or other person or persons for the time being seized of or entitled to the receipt of such fee farm rents respectively, and in lieu, satisfaction and discharge of such fee farm rents respectively, and to the same or the like uses as at the times of such allotments shall respectively affect the said fee farm rents respectively, such part or parts of the lands so to be divided, allotted and inclosed as aforesaid, as the said commissioner or commissioners respectively shall in his or their judgment deem an equivalent for the fee farm rents in lieu of which such lands shall be so allotted; such commissioner or commissioners taking care that such allotments shall adjoin or be as contiguous as may be to any other allotments, if any, to the proprietors of such fee farm rents, or to any mesuages or old inclosures, if any, belonging to such proprietors respectively.

Provisions of
the general
and local in-
closure acts
applicable to
allotments
made under
the directions
of this act.

21. And be it further enacted, that all and singular the powers, clauses and directions contained in an act passed in the forty-first year of his present majesty, intituled "An Act for consolidating in One Act certain Provisions usually inserted in Acts of Inclosure, and for facilitating the Mode of proving the several Facts usually required on the passing of such Acts;" and also all and singular the powers, clauses and directions contained in any inclosure act already passed, but the allotments under which have not been set out, and to be contained in any future acts of parliament for dividing, allotting or inclosing any commons, waste lands or other lands within any parish, township or places in England or Wales, shall, so far as such several powers, clauses and directions shall be applicable to the case, be used, applied and exercised with respect to any allotment or allotments to be made in lieu of any fee farm rents under the directions of this act.

Commission-
ers for the
affairs of
taxes enabled
to execute
and confirm
deeds of sale,
&c. which
have not been
executed by
the commis-
sioners acting
under the
royal sign
manual.

22. And whereas it appears that some deeds of sale, which, previous to the revocation of the commissions heretofore granted under the royal sign manual, enabling the persons therein named to be commissioners for the redemption and sale of the land tax, were intended to have been executed by and under the authority of the persons named in such commissions, have been executed by the tenants for life or other persons having authority, with the consent of such commissioners, to make such sales, but have not been executed by such commissioners; and difficulties have in some instances arisen as to the mode of confirming titles under such imperfect conveyances; and it is expedient that a discretionary power should be given to the commissioners for the affairs of taxes of confirming the same, and also any deed of mortgage or grant that may for the same cause be found imperfect; be it therefore further enacted, that upon production to the commissioners for the affairs of taxes, or any two of them, of any deeds of sale, mortgage or grant that have been executed by any tenant or tenants for life, or other person or persons having authority under the land tax redemption acts for the time being to make any such sale, mortgage or grant, with the consent and approbation of two or more of the commissioners for the time being appointed by and under the royal sign manual, but which deeds of sale, mortgage or grant have not

been executed by the commissioners, whose consent was necessary to the validity thereof respectively, it shall be lawful for the said commissioners for the affairs of taxes or any two of them, on their being satisfied that such deeds of sale, mortgage or grant would have been authorized and available under the powers and provisions of the said acts or some of them, if two of the commissioners for the time being acting by virtue of the royal sign manual had been parties to and executed the same, to sign and seal such deeds of sale, mortgage and grant, and to cause such indorsements to be made on such deeds respectively, as the said commissioners for the affairs of taxes may, under the circumstances of the case, think necessary or proper for showing their assent to and confirmation of such sales, mortgages or grants; and all such deeds of sale, mortgage or grant which shall be so signed and sealed by the said commissioners for the affairs of taxes, or any two of them, and upon which any such indorsement shall be made, shall be and the same are hereby respectively ratified and confirmed from the respective periods at which such sales, mortgages or grants were respectively intended to take effect, and the same shall be from such respective periods as valid and effectual in the law, and be considered as conferring upon the respective purchasers or mortgagees of the lands and hereditaments therein respectively comprised, or upon the respective grantees of any rent charges, and all persons claiming by, from, through, under or in trust for them respectively, as good a title to the lands or hereditaments sold or mortgaged, or to the rent charges granted, as if two of the commissioners for the time being acting under the royal sign manual, and who would have been competent under the acts for the time being to consent to such sales, mortgages or grants respectively, had approved of and consented thereto respectively, by signing and sealing such deeds respectively; and no deeds of sale, mortgage or grant so to be confirmed, shall require any stamp duty by reason of any execution thereof by the commissioners for the affairs of taxes, or by reason of any such indorsement to be made thereon as aforesaid.

23. And be it further enacted, that where any contract shall have been entered into for the redemption of any land tax, and any contract shall have been entered into for sale of any lands or other hereditaments for the purpose of raising money to complete the contract for the redemption of such land tax, and it shall appear that such contract for sale cannot, under the powers and authorities of the land tax redemption acts, or any of them, or by reason of some defect in the title to the lands or other hereditaments comprised in such contract for sale be completed, it shall be lawful for the commissioners for the affairs of taxes, or any two of them, to rescind and declare void such contract for redemption of land tax; and thereupon it shall be lawful for the said commissioners to make such orders and give such directions as they shall think proper for the re-transfer of any stock or the re-payment of any money that may have been previously transferred or paid in pursuance of such rescinded contract; and the governor and company of the Bank of England, the commissioners for the reduction of the national debt, and the several receivers-general in England, and collectors in Scotland, to whom the same may respectively appertain, shall, upon a certificate of such contract being so rescinded, make, and they are hereby respectively required to make, such re-transfer or re-payment accordingly.

24. And whereas it is expedient to make provision for the inrolment and registry of deeds which have not been duly inrolled or registered pursuant to the directions of the several acts passed relating to the redemption of the land tax, be it therefore further enacted, that all deeds

Where contracts cannot be completed, the commissioners for taxes may rescind them, and direct the stock to be re-transferred.

Deeds valid though not inrolled within a certain period.

required by the said acts or any of them to be inrolled or registered shall be valid and effectual, although the same should not have been or shall not be inrolled or registered within the periods prescribed by the said acts respectively, provided the same shall have been inrolled or registered before the passing of this act, or shall be inrolled or registered within twelve calendar months after the passing thereof; and that in case any such deeds shall not be inrolled or registered within twelve calendar months after the passing of this act, or any deeds hereafter to be executed under the powers of the said acts or any of them, or of this act, shall not be inrolled or registered within six calendar months after the execution thereof respectively, it shall be lawful for any two or more of the commissioners for the time being for the redemption and sale of the land tax, if they shall think fit, upon the production of any such deeds, to order the same to be inrolled or registered; and that all deeds to be inrolled or registered pursuant to any such order shall be as valid and effectual as if the same had been inrolled or registered within the periods prescribed by the said acts or by this act; and that all conveyances made subsequent to any deeds already inrolled or registered, or to be inrolled or registered under this act, and depending in point of title on such deeds, shall be of the same effect as if such deeds had been inrolled or registered on the day of the date thereof; nevertheless without prejudice to the validity of any assurances heretofore made or hereafter to be made to correct or supply any defects arising from the want of such inrollment or registry.

Informal
sales and con-
veyances
confirmed.

25. And whereas for the purpose of redeeming or purchasing land tax, or of raising money for reimbursing the stock or money previously transferred or paid as the consideration for redeeming land tax, or for purchasing assignments of land tax, or for some other purposes for which lands and hereditaments were authorized to be sold under the powers and provisions of the acts heretofore passed relating to the redemption and sale of the land tax or some of them, some sales of lands and other hereditaments have been made, the titles to which, as derived under such sales, may be considered void or voidable, or liable to be impeached at law or in equity, or be liable to objections calculated to impede the free alienation thereof; now be it further enacted, that all sales made and all conveyances executed of lands or other hereditaments sold for the purpose of redeeming or purchasing land tax, or for raising money as hereinbefore is mentioned, provided such conveyances shall appear to have been executed under the authority and with the consent and approbation of the respective commissioners for the time being authorized to consent to sales made under the powers of the said acts respectively, or any of them, shall be and the same are hereby ratified and confirmed from the respective periods at which such sales and conveyances were respectively made and executed, and the same shall be from such respective periods valid and effectual, and be considered as conferring upon the respective purchasers of the lands and hereditaments therein respectively comprised, and all persons claiming by, from, through, under or in trust for them respectively, a good and valid title both at law and in equity to such lands or hereditaments, to all intents and purposes whatsoever; any thing in the said acts, or any law or custom to the contrary notwithstanding.

26. [Proviso for persons injured, &c. by sales.]—*Expired.*

Powers of
acts respect-
ing the re-
demption of
the land tax
applied to
this act.

27. And be it further enacted, that all and every the powers and provisions contained in any acts in force at the time of the passing of this act touching the redemption and sale of the land tax, shall be severally applied and construed in like manner as if the same powers and provisions had been contained and re-enacted in this act.

3 GEO. IV. c. 88.

An Act to amend the Laws relating to the Land and Assessed Taxes, and to regulate the Appointment of Receivers-General in England and Wales.

5. And be it further enacted, that the several and respective persons who for the time being shall be commissioners for putting in execution the acts relating to assessed taxes, and to the land tax respectively, shall be commissioners for putting in execution this act, and the powers herein referred to or contained, in all and every the respective counties, ridings, divisions, shires, and stewartries, cities, boroughs, cinque ports, towns, and places in Great Britain; and the several collectors, surveyors, inspectors and inspectors-general for the time being, appointed or to be appointed to put into execution the said acts, shall respectively be collectors, surveyors, inspectors and inspectors-general, to put in execution this act, within the limits of their respective divisions, districts and places, to which they are or shall be appointed; and the said commissioners and others before-mentioned are hereby empowered and required to do and perform all things necessary for putting this act into execution, in the like and in as full and ample a manner as they or any of them are or is authorized to put in execution the said acts, and all and every the powers and authorities, methods, rules, directions, penalties, forfeitures, clauses, matters and things contained in any of the said acts (except where such provisions are varied, or other provisions are substituted by this act,) shall in collecting, levying and accounting for the said duties and monies respectively, be severally and respectively duly observed, practised and put in execution throughout Great Britain in relation to all and every the duties and monies aforesaid, as fully and effectually to all intents and purposes as if the same powers, authorities, methods, rules, directions, penalties, forfeitures, clauses, matters and things were particularly repealed and re-enacted in the body of this act and applied to all and every of such duties and monies as aforesaid, as part of the provisions of this act.

Commissioners of Assessed Taxes and Land Tax to be commissioners to execute this act.

6. And be it further enacted, that from and after the twenty-fifth day of March, one thousand eight hundred and twenty-two, every appointment of clerk to the commissioners for executing the acts relating to the land tax, shall be made for the term and under the rules and regulations for the appointment, continuance and removal of a clerk to the commissioners for executing the acts relating to the assessed taxes, as is provided by an act passed in the forty-third year of the reign of his late majesty King George the Third, intituled "An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the same."

Appointment of clerk to the land tax to be under the provisions of assessed tax acts.

43 Geo. 3, c. 99.

6 GEO. IV. c. 9.

An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices and Pensions in England; and also for granting certain Duties on Sugar imported; for the Service of the Year One thousand eight hundred and twenty-five. [24th March, 1825.]

Most Gracious Sovereign,
We, your majesty's most dutiful and loyal subjects, the commons of the united kingdom of Great Britain and Ireland in parliament assembled, towards raising the necessary supplies to defray your majesty's public ex-

38 Geo. 3, c. 60.

38 Geo. 3, c. 5

Duties charged on personal estates, offices, and pensions by recited acts to be levied.

Offices and employments rated by said act shall pay the rate assessed thereon.

penses, have freely and voluntarily resolved to give and grant unto your majesty the duties hereinafter mentioned : and whereas by an act passed in the thirty-eighth year of the reign of his late majesty King George the Third, intituled " An Act for making perpetual, subject to the Redemption and Purchase in the Manner therein stated, the several Sums of Money now charged in Great Britain as a Land Tax for One Year, from the Twenty-fifth Day of March One thousand seven hundred and ninety-eight," the several and respective sums of money charged by virtue of an act of the same session of parliament, intituled " An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight," on any manors, messuages, lands, tenements, or hereditaments in Great Britain are, after the twenty-fifth day of March one thousand seven hundred and ninety-nine, continued and made perpetual, with a provision that the several sums of money charged upon estates in ready money, debts, goods, wares, merchandize, or personal estates, or upon any person or persons in respect of any public office or employment of profit, or any salaries, gratuities, bounty monies, rewards, fees, profits, perquisites, advantages, pensions, annuities, stipends, or yearly payments in the said act mentioned, should, after the twenty-fifth day of March one thousand seven hundred and ninety-nine, be ascertained, raised, levied, collected, and paid, according to the directions of any act or acts to be passed for that purpose : and whereas the sums of money and duties last mentioned have been from time to time continued by divers acts of parliament, and are now in force until the twenty-fifth day of March one thousand eight hundred and twenty-five ; therefore we, your majesty's most dutiful and loyal subjects, the commons of the united kingdom of Great Britain and Ireland in parliament assembled, do most humbly beseech your majesty that it may be enacted ; and be it enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that the several and respective sums of money and duties which shall have been or shall be charged upon estates in ready money, debts, goods, wares, merchandize, chattels, or other personal estate, by virtue of the said act passed in the thirty-eighth year of the reign of his said late majesty, for granting an aid to his majesty by a land tax, and also the several sums of money and duties which by virtue of the said recited act, made in the thirty-eighth year of his said late majesty's reign, for granting an aid to his majesty by a land tax, were charged in respect of any public offices or employments, or any annuities, pensions, stipends, or other annual payments, and which have been continued and are in force until the twenty-fifth day of March one thousand eight hundred and twenty-five, shall be continued and raised, levied, collected, and paid unto his present majesty within the space of one year from the said twenty-fifth day of March one thousand eight hundred and twenty-five, and shall be ascertained, assessed, and taxed in such manner and form as are hereinafter expressed (a).

2. [Sums charged on personal estates by 38 Geo. 3 shall be imposed on parishes and raised on estates, &c.]—*Repealed.*

3. And be it further enacted, that for and towards raising the several sums of money charged as last aforesaid on persons in respect of public offices or employments of profit, all and every person and persons, and all and every commissioner and commissioners, having, using or exercising any public office or employment of profit in England, Wales or Berwick as aforesaid, which is or shall be rated or assessed by virtue of the said

(a) By 3 Will. 4, c. 12, the duties on personal estates are repealed.

act passed in the thirty-eighth year of the reign of his late majesty King George the Third, for granting an aid to his majesty by a land tax, and all and every their clerks, agents, secondaries, substitutes and other inferior ministers whatsoever, (such military officers who are or shall be in muster by the muster-master-general of his majesty's army, or in pay in his majesty's army or navy, in respect of such offices only, excepted), shall yield and pay unto his majesty any sum not exceeding the sum at which such office or employment was assessed in the year commencing from the twenty-fifth day of March, one thousand seven hundred and ninety-eight, by virtue of the said last-recited act; and that all and every person and persons, guilds and fraternities, bodies politic and corporate, having an annuity, pension, stipend or other yearly payment, either out of the receipt of his majesty's exchequer in England, or out of any branch of his majesty's revenue in Great Britain, or payable or secured to be paid by any person or persons whatsoever in Great Britain, (not being or issuing out of any lands, tenements or hereditaments, or charged upon the same, or included in any assessments made upon lands, tenements or hereditaments mentioned in the said last-recited act, and not being annuities or yearly payments which, by any act or acts of parliament made or to be made, are or shall be especially exempted from the payment of taxes or aids), shall yield and pay unto his majesty the sum of four shillings for every twenty shillings by the year for every such annuity, pension, stipend or yearly payment respectively, and after that rate for one whole year; the said several rates and sums of money hereby granted to be assessed, imposed, levied and collected in such manner as hereinafter is mentioned.

4. And be it further enacted, that for the better assessing, ordering, levying and collecting of the several sums of money so as last aforesaid limited and appointed to be raised and paid in the aforesaid part of Great Britain called England, Wales and Berwick-upon-Tweed, in respect of personal estates, and in respect of offices or employments of profit, and annuities, pensions, stipends and other yearly payments, and for the more effectual putting this act in execution in reference to the same, all and every the person and persons who, in and by an act of parliament made and passed in the second year of the reign of his present majesty, intituled "An Act for appointing Commissioners for carrying into Execution an Act of this Session of Parliament for granting to his Majesty a Duty on Pensions and Offices in England, and an Act made in the Thirty-eighth Year of his late Majesty for granting an Aid to his Majesty by a Land Tax to be raised in Great Britain for the Service of the Year One thousand seven hundred and ninety-eight;" and by one other act made and passed in the third year of the reign of his present majesty, intituled "An Act for rectifying Mistakes in the Names of the Land Tax Commissioners, and for appointing additional Commissioners, and indemnifying such persons as have acted without due Authority in Execution of the Acts therein recited;" and by one other act made and passed in the fourth year of the reign of his present majesty, intituled "An Act for rectifying Mistakes in the Names of the Land Tax Commissioners, and for appointing additional Commissioners, and indemnifying such Persons as have acted without due Authority in Execution of the Acts therein recited," were named and appointed commissioners for the purposes in the said acts mentioned within the several counties, ridings, cities, boroughs, cinque ports, towns, divisions and places of England, Wales and town of Berwick-upon-Tweed, duly qualifying themselves according to the said act passed in the thirty-eighth year of the reign of his late majesty King George the Third, for granting an aid to his majesty by a land tax, or any act for amending

28 Geo. 3.
c. 5.

Commissioners of land tax appointed by 1 & 2 Geo. 3. c. 123, 3 Geo. 4, c. 14, and 4 Geo. 4, c. 68, shall put this act in execution.

the same, shall, together with such other persons as shall be named by any act or acts which shall be passed in this session of parliament, be commissioners for putting in execution this present act and the powers therein contained, within and for all and every the parishes, constablewicks, divisions, allotments and places situate within the same counties, ridings, cities, boroughs, cinque ports, towns, divisions and places respectively.

Meetings of
commission-
ers.

5. And be it further enacted, that the several commissioners last aforesaid shall meet together at the most usual and common places of meeting within their respective hundreds, lathes, rapes, wapentakes, wards and other divisions respectively within England, Wales and Berwick-upon-Tweed, within which they are appointed commissioners, on or before the thirtieth day of April, one thousand eight hundred and twenty-five, and shall meet afterwards in like manner as often as it shall be necessary for putting so much of this act in execution as is hereby committed to their care and charge; and the said commissioners, or so many of them as shall be present at such meeting or meetings, or the major part of them, are hereby authorized and required to inspect and examine the assessments made for the year ending on the twenty-fifth of March, one thousand eight hundred and twenty-five, by virtue of the said act made in the thirty-eighth year aforesaid, for granting an aid to his majesty by a land tax, and ascertain the several and respective sums of money charged by virtue of the said last-mentioned act in every parish, constablewick, division, allotment or place, for or in respect of any estate in ready money, debts, goods, wares, merchandize, chattels or other personal estates, and also for or in respect of any offices or employments of profit, annuities, pensions or stipends as aforesaid, by any assessment made for the said year ending on the twenty-fifth day of March, one thousand eight hundred and twenty-five, and separate, divide and set down in writing the amount of the several and respective sums charged upon estates in ready money, debts, goods, wares and merchandize, chattels or other personal estate, and also the several and respective sums charged in respect of any offices or employments of profit, annuities, pensions or stipends as aforesaid, from the monies charged in such parishes, constablewicks, divisions, allotments or places, by virtue of the said last-mentioned act, upon lands, tenements or hereditaments; and the said commissioners are hereby required to deliver or cause to be delivered a schedule or duplicate on parchment under their hands and seals, fairly written, containing the whole sum assessed on each parish, constablewick, division, allotment or place where any assessment shall have been made upon personal estates or in respect of offices and employments of profit, annuities, pensions or stipends, and also the christian names and surnames of the respective assessors and collectors under the receiver-general of each county, riding, city, borough, town and place respectively where such assessment shall have been made, or his deputy, and shall transmit or cause to be transmitted a like schedule or duplicate into the king's remembrancer's office of the exchequer, and this the commissioners shall cause to be done on or before the tenth day of May, one thousand eight hundred and twenty-five, for which duplicates the receiver and remembrancer, or their respective deputies, shall give to the person who brings the same a receipt in writing, gratis, under the penalty of ten pounds, to be recovered to the king's use as other penalties are by this act recoverable.

Places in
which assess-
ments are
made dis-
charged.

6. Provided always, and be it further enacted, that every parish or place in which any assessment shall have been or shall be made under and by virtue of the said last-recited act on any person or persons in re-

spect of any offices or employments of profit, annuities, pensions or stipends, by any assessment for the year ending on the twenty-fifth day of March, one thousand eight hundred and twenty-five, shall from and after that time be wholly discharged from so much of the sums to be levied upon such parish or place according to the proportions established under the said recited act.

7. And be it further enacted, that all and every the powers, rules, clauses, matters and things, and all penalties and forfeitures and modes of recovering the same, which in and by the said act passed in the thirty-eighth year of the reign of his said late majesty for granting an aid to his majesty by a land tax, or by any act for amending the same, are provided and established for ascertaining, raising, levying, mitigating, adjudging, paying and managing the rates and assessments granted by the said act, shall be practised, used and put in execution in and for the ascertaining, raising, levying, mitigating, adjudging, paying and managing the rates, assessments and sums of money to be charged, assessed and levied by virtue of this act in respect of personal estates, and in respect of offices or employments of profit, and annuities, pensions, stipends and other yearly payments, as fully and effectually to all intents and purposes as if all and every the said powers, rules, penalties and forfeitures, clauses, matters and things were particularly repeated and re-enacted in this act.

Penalties imposed by 38 Geo. 3, c. 5, shall extend to this act.

8. And be it further enacted, that in case the proportions set by this act upon all and every the respective parishes, constablewicks, divisions, allotments and places in England, Wales and Berwick-upon-Tweed, in respect of any such personal estate as aforesaid, shall not be fully assessed, levied and paid according to the true meaning thereof, or if any of the said assessments in respect of such personal estate shall be rated or imposed upon any person not being of ability to pay the same, or that through any wilfulness, neglect, mistake or accident the said assessment charged in each parish or place as aforesaid by virtue of this act happens not to be paid to the receiver-general, his deputy or deputies, as in this act is directed, that then and in all and every such case or cases the several and respective commissioners, assessors and collectors acting in the execution of this act in relation to the said duties on personal estates, and the said last-mentioned duties in respect of offices and employments of profit, annuities, pensions, stipends and other yearly payments, and every of them respectively, are hereby authorized and required to assess and re-assess, or cause to be assessed and re-assessed, levied and paid, all and every such sum and sums of money upon the respective parishes or places wherein such deficiencies shall happen, as to such commissioners, or to such number of them as by this act are authorized to cause the said first assessment hereby required to be made, shall seem most agreeable to equity and justice; the said new assessment to be made, collected and paid in such manner and by such means as in this act, or any act hereby referred to, is declared and directed for other assessments.

Where deficiencies arise new assessments shall be made.

9. [Persons to be rated where resident.]—*Repealed*; see 3 Will. 4, c. 12.

10. [Personal estate to be assessed where it shall be, though the person resides elsewhere.]—*Repealed*.

11. [Not to extend to personal estate in Scotland, &c.]—*Repealed*.

12. [Penalty on housekeepers not giving an account of their lodgers.]—*Repealed*.

13. [Members of parliament to be rated at their mansion-houses.]—*Repealed*.

14. [Inhabitants of towns having personal estates in one or more parishes shall be assessed where they reside.]—*Repealed.*

Officers of
exchequer,
&c. to deliver
list of pen-
sions and
annuities
when re-
quired.

15. And be it further enacted, that the officers in the receipt of his majesty's exchequer at Westminster, and in other the public offices, upon request to them made by the respective assessors, shall deliver, gratis, true lists or accounts of all pensions, annuities, stipends or other annual payments, and of all fees, salaries and other allowances, payable at the said receipt, or in the said public offices, to any commissioner or commissioners, officer or officers for the execution of this act, for the better guidance of the said assessors in the charging of the same; and that in all cases where any pensions, annuities, stipends or other yearly payments, or the fees, salaries, wages or other allowances or profits charged by this act, shall be payable at the receipt of the exchequer, or at any other public office, or by any of his majesty's receivers or paymasters in England, Wales and Berwick-upon-Tweed, the tax or payment which in pursuance of this act shall be charged for or in respect of such annuities, stipends, fees, salaries, wages, allowances or profits, shall and may (in case of non-payment thereof) be detained and stopped out of the same, or out of any money which shall be paid upon such pensions, annuities, stipends, fees, salaries, wages, allowances or profits, or for arrears thereof, and be applied to the satisfaction of the rates and duties not otherwise paid as aforesaid; and the proper officers in the said exchequer, and other the public offices aforesaid, shall keep true accounts of all monies stopped, and (upon request) shall give copies of such accounts to the proper collectors of such monies for the respective parishes or places where the said monies are assessed by this act.

Officers to
pay where
employed.

Officers in
chancery to
be assessed
in the Rolls
liberty.

16. And be it further enacted, that every person in England, Wales or Berwick-upon-Tweed, rated or assessed for his office or employment, shall be rated and pay for his said office or employment in the county, city or place where the same shall be exercised, although the revenue or profits arising by such office or employment are payable elsewhere: provided always that the right honourable the master of the rolls, the masters in chancery, six clerks, clerks of the petty bag, examiners, registers, clerks of the inrolments, clerks of the affidavit and subpoena office, and all other the officers of the Court of Chancery that execute their offices within the liberty of the Rolls, shall be there assessed to the said last-mentioned duties for their respective offices, salaries and other profits, and not elsewhere; and the said masters in chancery for the time being, and the said six clerks and registers for the time being, shall be the commissioners for putting in execution and shall put in execution this act, with relation to the last-mentioned duties, within the said liberty, and exercise the powers therein contained; and that all annuities, stipends and pensions payable to any officers in respect of their offices shall be taxed and assessed to the said last-mentioned duties where such officers are rated and assessed for their offices, and not elsewhere; and that all other pensions, stipends and annuities in England, Wales and Berwick-upon-Tweed, not charged upon lands, shall be charged and assessed in the parishes and places where they are payable.

Offices exe-
cuted by
deputy, the
assessment
to be paid by
him.

17. And whereas divers offices and employments of profit chargeable by this act are executed by deputy, and the principal officers living in places remote from the division, parish or place where such offices or employments are taxable, the rates and assessments for such particular offices and employments cannot be recovered without great charge and difficulty; be it therefore enacted, that where any office or employment of profit chargeable by this act is or shall be executed by deputy, such

deputy shall pay such assessment as shall be charged thereon, and deduct the same out of the profits of such office or employment; and in case of refusal or non-payment thereof, such deputy shall be liable to such distress as by this act is prescribed against any person having and enjoying any office or employment of profit, and to all other remedies and penalties therein respectively contained; and that there shall be the like remedies for the recovering the monies assessed upon any such office or employment of profit to the land tax for the year one thousand seven hundred and six, and for any subsequent year not yet satisfied, in all cases where the accounts of those years or any of them are not otherwise cleared in the exchequer.

18. Provided always, and it is hereby further enacted, that this act or any thing herein contained shall not charge or be construed to charge any of the royal family for or in respect of any annuities or yearly payments granted to their royal highnesses; but that such sums of money, annuities or yearly payments, and their royal highnesses, and their treasurers, receivers-general and servants for the time being, in respect of the same, shall be free and clear from all taxes, impositions and other charges whatsoever: provided also, that this act or any of the several clauses herein contained shall not extend to charge the pensions of any superannuated commission or warrant sea or land officer, or the pensions of widows of sea or land officers slain in the service of the crown; or the revenue of the most noble order of the garter; or the pensions of the poor knights of Windsor, payable out of the exchequer only; or to charge a certain pension of one hundred pounds granted by the late King Charles the Second to the poor clergy of the Isle of Man; or to charge the pensions or salaries of his majesty's pages of honour, or of the officers and persons employed or to be employed in collecting the tolls and duties payable by virtue of any act or acts of parliament for making, repairing or maintaining any public roads, by reason of their said offices or employments, or any salary arising thereby.

The royal family not chargeable in respect of annuities.

Superannuated sea officers, &c. not chargeable.

19. And whereas the rents and revenues belonging to the residentiaries of the cathedral churches in England and Wales are chargeable to the land tax granted and made perpetual as aforesaid, and in some cases the overplus of the said rents and revenues above such tax, repairs and other charges is to go in shares for the maintenance of the said residentiaries, which shares are diminished by the said land tax; be it therefore provided and enacted, that in such cases the said residentiaries shall not by this act, or any of the clauses therein contained, be further chargeable as enjoying offices of profit out of the said rents and revenues, anything herein contained to the contrary notwithstanding.

Residentiaries not chargeable in certain cases.

20. Provided always, and be it further enacted, that nothing in this act contained shall extend or be construed to extend to charge or to authorize the deducting from or assessing any person under any of the provisions of this act, upon any annuity, pension or stipend paid to such person on account of his having been or acted as a minister or resident at any foreign court.

Pensions to persons who have acted as ministers or residents at foreign courts not liable.

21. Provided always, and be it further enacted, that nothing herein contained in relation to the sums of money by this act charged on pensions in respect of public offices or employments of profit, or annuities, pensions, stipends or other annual payments before described, shall extend or be construed to extend to charge or to authorize the deducting from or assessing any person in any case in which the salary, wages, fees, perquisites or gratuities payable in respect of such office or employment of profit, or in which the annuity, pension, stipend or other annual payment shall have been specially exempted from the payment of any aids or taxes

Duties not to be charged on pensions, &c. specially exempted.

by any act of parliament; or in any case in which any salary, wages or stipend of any office or employment, or any other annual payment which shall be payable to such person in respect of such office or employment, or of his having held any such office or employment, shall by any order of his majesty in council, or by any warrant under his majesty's royal sign manual, or by any order of the commissioners of the treasury of the united kingdom of Great Britain and Ireland, have been directed to be paid nett or without deduction; or in any case in which the sums assessed on any such salary, wages, stipend or annual payment shall by like order of the said commissioners of the treasury have been directed to be repaid or reimbursed to the persons assessed out of any part of the public revenue of Great Britain: provided always, that the authority for the payment nett or without deduction of the salary, wages, stipend or annual payment, or the repayment of the duty assessed on the salary, wages, stipend or annual payment aforesaid, shall be respectively certified by some principal officer in the department to which such officer or employment belongs, to be so paid nett or without deduction, or to be repaid out of the said revenue.

Receipt not chargeable with stamp duty.

22. Provided always, and be it further enacted, that no stamp duty shall be charged or chargeable for any receipts given by any receiver-general of the land tax to any collector for payment of money made by virtue of this act, any statute to the contrary thereof notwithstanding.

23. [Duties on sugar imported into Ireland under 4 Geo. 4 repealed. The duties on sugar herein specified shall be paid.]—

24. [Monies paid into the exchequer under this act shall be entered separate from other payments.]—

Provisions of this act for regulating the collection of duties to extend to all duties continued and granted for the service of any subsequent year.

25. And be it further enacted, that whenever and so often as all or any of the duties which by this act are continued and granted for the service of the year one thousand eight hundred and twenty-five shall, by any act or acts to be hereafter made and passed, be continued and granted for the service of any subsequent year, then and in any and every such case, the several clauses and provisions in this present act contained, for the regulating the collection of all or any of the said duties respectively, shall extend and be construed to extend to the duties so to be granted or continued; and that the several clauses and provisions in this act contained, which relate or refer to any day or time within, or during, or before, or after the year commencing from the twenty-fifth day of March one thousand eight hundred and twenty-five, shall extend and be construed to relate to the like days and times within, or during, or before, or after the year commencing from the twenty-fifth day of March for and during which all or any of the said duties shall be respectively continued and granted by any such act, in like manner as by this act is directed with reference to the year one thousand eight hundred and twenty-five, and as if the several clauses and provisions in this act contained were repeated and re-enacted in any such act to be hereafter made and passed for continuing and granting the said duties or any of them.

Directing a sum to be raised by commissioners of the treasury.

26. And be it further enacted, that it shall be lawful for the commissioners of his majesty's treasury of the united kingdom of Great Britain and Ireland at any time or times to cause or direct any number of exchequer bills to be made out at the receipt of the exchequer at Westminster, for any sum or sums of money not exceeding in the whole, including any sum or sums of money issued towards the aids or supplies in pursuance of this act, the sum of three millions, in the same or like manner, form, and order, and according to the same or like rules and directions, as are directed and prescribed in and by an act made in the forty-eighth year of

the reign of his late majesty King George the Third, intituled "An Act for regulating the issuing and paying off of Exchequer Bills." 48 G. 3, c. 1.

27. And be it further enacted, that all and every the clauses, provisoes, powers, privileges, advantages, penalties, forfeitures, and disabilities contained in the said recited act made in the forty-eighth year of the reign of his said late majesty, intituled "An Act for regulating the issuing and paying off of Exchequer Bills," shall be applied and extended to the exchequer bills to be made in pursuance of this act as fully and effectually to all intents and purposes as if the said several clauses or provisoes had been particularly repeated and re-enacted in the body of this act. Clauses, &c. in 48 G. 3, c. 1, shall apply to this act.

28. [Exchequer bills to bear interest.]

29. [Bank of England authorized to advance a certain sum on the credit of this act.]

30. [Bills shall be placed as cash in the exchequer;]

31. [And shall be issuable thereout in common with other monies.]

32. [Exchequer bills to be charged upon the rates and duties granted by this act.]

33. [Account of exchequer bills to be taken.]

34. [Money due on exchequer bills to be paid out of the next aids.]

35. [Surplus monies to be carried to consolidated fund.]

36. [The treasury to allow out of the consolidated fund the necessary charges of making forth new exchequer bills;]

37. [And afterwards to be replaced out of the first supplies.]

38. [Act may be altered or repealed this session.]

6 GEO. IV. c. 32.

An Act to provide for the Application of Monies arising in certain Cases of Assessments for Land Tax in Great Britain. [10th June, 1825.]

WHEREAS the commissioners acting in the execution of the acts relating to the land tax have in certain districts, by reason of the frequent changes in the extent and number of buildings and inhabitants, and in the occupation of houses after assessments made upon them, or for other causes, been unable to apportion, assess, and raise the quota or proportion payable by each parish or place for the land tax, without exceeding the amount of such quota in the aggregate of the assessments made and delivered to the several collectors thereof, whereby an excess beyond the quota has arisen in the collection: and whereas it is therefore expedient to make provision, as well for avoiding as much as possible any such excess in the assessment and collection, as for the application of monies arising therefrom in aid and for the benefit of the parish or place, in the manner hereinafter provided; be it therefore enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that in every case where the assessment made or to be made and allowed under the provisions of the acts relating to the land tax, for and upon any city, borough, town, parish, ward, or place, in any district or division in Great Britain, shall exceed, by the amount of five pounds sterling, the quota or proportion payable to his majesty by or for such city, borough, town, parish, ward, or place, under the provisions of the said acts, the respective commissioners acting within and for the districts or divisions within which any such excess of assessment shall be made or arise, shall, and they are hereby authorized and required, on or before the

Where any land tax assessments shall, under certain circumstances, exceed the quota, the commissioners of the district shall certify the

amount to the commissioners of taxes, that the same may be laid before the treasury.

Certificates to contain certain particulars,

showing the excess collected on each assessment.

Balances arising from excesses of former years to be in like manner certified.

Application of such excess.

twenty-fourth day of December one thousand eight hundred and twenty-five, for and in respect of the assessments for the year ended on the twenty-fifth day of March one thousand eight hundred and twenty-five, and in like manner for and in respect of any such assessments made or to be made for any subsequent year or years, on or before the twenty-fourth day of December following the expiration of the year of assessment, yearly to prepare and transmit, or cause to be prepared and transmitted, by their clerk, to the commissioners for the affairs of taxes, or to their secretary for the time being, to be by the said commissioners from time to time laid before the commissioners of his majesty's treasury of the united kingdom of Great Britain and Ireland for the time being, for the purposes hereinafter expressed, a certificate, fairly written, under the hands of any three or more of the said commissioners acting in the execution of the said acts, in and for the district or division to which any such certificate shall relate, containing the amount of the quota or proportion of land tax charged on such city, borough, town, parish, ward, or place, and returned in the parchment duplicates of assessment, as required by the said acts, the actual and total amount of any such assessment delivered to the collector or collectors thereof, the city, borough, town, parish, ward or place, and the name or names of such collector or collectors, together with the amount of the sum by which the actual assessment shall in any such case exceed the quota or proportion chargeable on each such city, borough, town, parish, ward, or place, and the amount of such excess (if any) which shall have been collected and received by the several collectors thereof, previously to the transmission of such certificate, as nearly as the same can be made out; and where the whole collection for any year to which such certificate shall apply shall not have been closed, so as to ascertain and include therein the full excess assessed and collected, and to be accounted for under the provisions of this act, the respective commissioners shall, and they are hereby required to include and insert the further amount of such excess in the certificate for the next subsequent year or years within which it shall be collected, distinguishing therein the year or years to which such excess last mentioned shall relate, until the whole of the excess shall have been fully and duly accounted for on each year, under the provisions of this act: provided always, and in every case, where any monies arising from any such excess of the collection on the assessments or assessment for any former years or year shall remain in the hands of any collector or collectors, or of any other person or persons, at the time of the passing of this act, the commissioners of the district in which the same shall have arisen, or any three of them, shall, and they are hereby required, on or before the said twenty-fourth day of December one thousand eight hundred and twenty-five, in like manner to prepare and transmit, or cause to be prepared and transmitted to the said commissioners for the affairs of taxes, or their secretary, a certificate thereof under their hands, containing the total amount of the sum or balance remaining unappropriated on all former years, with the names and descriptions of the collector or collectors, person or persons, in whose hands, custody, or power all and every or any part of such monies or balances shall remain, distinguishing the amount in the hands of each such person or persons respectively; and the full amount of such excess, when and as the same shall be collected and arise as aforesaid, and also of all such money arising in former years as aforesaid, shall be paid over by the several collectors thereof, and other persons respectively holding the same, to the several receivers-general of the land tax.

2. And be it further enacted, that it shall and may be lawful for the said commissioners of his majesty's treasury, and they are hereby authorized and required, on the receipt of any such certificate, to authorize and direct from time to time the nett produce and amount of such excess of assessment and collection to be applied to his majesty's use, in part payment and discharge of any assessment of the land tax made or to be made on the city, borough, town, parish, ward or place within which such excess or assessment shall have been raised and collected for any subsequent year or years, in such manner as shall be authorized by the said commissioners of his majesty's treasury for the time being in that behalf; and the warrant of the commissioners for the affairs of taxes, under the directions of the said commissioners of the treasury, shall be a sufficient power and authority to the several receivers-general receiving the same; and they are hereby respectively required, on the receipt of every such warrant, to apportion, apply and pay over, or cause to be apportioned, applied and paid over, any such excess or surplus money, in the manner to be directed by such warrants respectively.

Treasury empowered to order the excess to be paid to the receiver-general, &c.

3. And whereas by the said acts relating to the land tax the commissioners in their several districts are required to sign and seal two duplicates of the assessments made by the several assessors, for each parish, township or place, in pursuance of the warrants to them directed by the said commissioners in that behalf, and to deliver, or cause to be delivered, one of such duplicates to the several collectors appointed to collect the same, with warrants, after the appeals therefrom shall have been heard and determined by the said commissioners, in pursuance of the notice for that purpose by the said acts provided, and the said collectors are required, upon the application of any person who shall think himself or herself aggrieved or over-rated by any assessment, to permit such person or persons, or their stewards or bailiffs, or other proper representatives, to inspect the said duplicates of assessments, at all reasonable times in the day, without fee or reward for the same: and whereas it is expedient to make further provision for preventing irregularities in the making and collection of future assessments of the land tax, be it further enacted, that from and after the passing of this act, the respective commissioners are hereby required to certify or cause to be certified by their clerk, in writing, upon or with the warrant or warrants, or instructions for making the assessment to be delivered to the respective assessors under the provisions of the said acts, the amount of the quota or sum in charge against each parish, township or place, under the provisions of the said acts, and according to the parchment duplicates thereof, thereby directed to be transmitted to the receiver-general, and to the court of exchequer, distinguishing by such certificate the proportion exonerated from the amount to be raised by assessment for the particular year, and the parish, township or place respectively to which any such warrant, precept or instructions shall relate; anything in the said acts contained to the contrary notwithstanding.

25 G. 3, c. 5.

Commissioners of districts to certify the amount of quota in charge against each parish, &c. with all warrants to the assessors.

4. And be it further enacted, that before the duplicates of the said assessments for any year shall be signed and allowed by the respective commissioners, and one part thereof shall be delivered to the collectors for collection in manner aforesaid, the clerk to such commissioners shall and he is hereby required to cause the sums assessed to be duly cast up, and the total amount of such assessment to be inserted at the foot thereof, and where any such assessment shall contain two or more pages, to cause each page to be duly cast up, and the amount inserted at the foot thereof, and carried forward so as to form the total on the last page in any such

Before duplicates of assessment are allowed by commissioners, clerk to cast the sums up, and insert the total at the end. Where the assessment

exceeds quota, the clerk shall certify at the foot the particulars according to the schedule marked (A.)

Collectors, when required by vestry, to deliver an account of the collection and payments, under penalty of 20*l*.

The monies collected above the quota shall be recoverable for the purposes of application under this act, from the collectors or other persons receiving the same, in like manner as the land tax.

Treasury may authorise the payment of certain expenses incidental to the land tax assessments in particular cases.

duplicate; and if in any case the total amount of the sums charged by any such assessment shall exceed the actual amount of the said quota or proportion charged and to be raised in any year, in any parish, township or place to which the same shall relate, every such clerk shall insert at the foot of the duplicate of assessment a summary relating to every such assessment last aforesaid, according to the form annexed to this act, marked with the letter (A.); and if any such clerk shall neglect or refuse to perform the duty hereby required, he shall for every such offence forfeit and pay the penalty of twenty pounds, to be sued for and recovered as any penalty may be sued for and recovered under the said acts.

5. And be it further enacted, that the collector or collectors appointed to collect any such assessment for any parish, township or place as aforesaid, when required so to do, by the churchwardens and overseers or guardians of the poor, or any two of them, or by any person or persons authorized by the inhabitants of any such parish, township or place, in vestry assembled, shall deliver to them respectively an account in writing of the sums collected and received by such collector or collectors, for or on account of any such assessment, and of the sums in arrear, and of the sums remaining in his or their hands, and also of the sums paid to the receiver-general; and if any collector shall refuse or neglect so to do, within fourteen days after such demand shall be made, he shall forfeit and pay the sum of twenty pounds, to be sued for and recovered in like manner as any penalty may be sued for or recovered under the said acts.

6. [This act to extend to like excess of assessments on personal estates.]
—*Repealed, see 3 Will. 4, c. 12.*

7. And be it further enacted, that to the end that the due application of any monies which shall or may be collected by the several collectors, for any city, borough, town, parish, ward or place, over and above the quota or proportion by law payable, may be duly secured under the provisions of this act, all and every the powers and provisions contained in the said acts for raising the land tax, shall and may be practised and put in execution, for the levying, securing and recovery of the excess or surplus money to be collected by the several collectors or other persons receiving the same, in manner aforesaid, and in aid of such city, borough, town, parish, ward or place to all intents as if the assessment including any such excess monies contained no more than the quota or proportion of land tax payable by such city, borough, town, parish, ward or place to which the same shall relate, under the provisions of the said acts; and all collectors or other persons wilfully detaining or withholding any part or portion of the monies so collected, or misapplying the same, or disobeying or disregarding the warrants herein directed, for payment of such excess of monies, shall be subject to the like process, and to the same penalties and forfeitures as are provided by the said acts, or are otherwise authorized in cases of misapplication or default in accounting for and paying over or withholding the land tax; anything in the said acts contained to the contrary notwithstanding.

8. And whereas it has been the practice for the commissioners in certain extensive districts to apply some portions of the excess of the land tax assessments for defraying incidental expenses incurred by the said commissioners or by their clerk, in relation to such assessments, for satisfying which the compensation to the clerk, by his poundage on the amount of the quota of the land tax, has been found inadequate, and it may be reasonable to provide for such expenses for the future; be it further enacted, that it shall and may be lawful for the said commissioners of his majesty's treasury, or any three or more of them for the time being,

or the lord high treasurer for the time being, to order and direct the allowance and discharge of such actual expenses, or any part thereof, as shall be necessarily incurred by any such commissioners, or by their clerk, in the due execution of the said acts, where such allowance shall appear to the said commissioners of the treasury or high treasurer reasonable and proper to be made, over and above the allowance by poundage to any such clerk, for the particular year of assessment to which such expenses shall relate, under the authority of the said act: provided nevertheless, that such expenses shall from time to time be certified to the said commissioners of the treasury, by any three of the commissioners, at a general meeting of the commission of the district in which the same shall arise, and the certificate of the commissioners for the affairs of taxes, or any three or more of them, shall be an authority to the receiver-general respectively to pay such expenses, or so much thereof as shall be directed by the said commissioners of the treasury, or high treasurer as aforesaid, to be so allowed.

9. And be it further enacted, that this act may be altered, varied or repealed by any act or acts to be passed in this present session of parliament.

Act may be altered or repealed this session.

SCHEDULE (A) to which this Act refers.

SUMMARY of the foregoing Assessment on Lands, Tenements and Hereditaments, for the year One thousand eight hundred and

	£	s.	d.	£	s.	d.
Assessed and exonerated						
Assessed and not exonerated						
Total by the Assessment	£					
Deduct Quota or Charge on Lands, Tenements and Hereditaments by Parchment Duplicate, under 38 Geo. 3, c. 5; viz.						
Excess on Assessment	£					

Examined,

(Signed)

Clerk.

Note.—Where there is a separate assessment for personal estates exceeding the quota, a corresponding and distinct certificate is required to be in like manner subscribed to such assessment.

10 GEO. IV. c. 50.

An Act to consolidate and amend the Laws relating to the Management and Improvement of his Majesty's Woods, Forests, Parks and Chases; of the Land Revenue of the Crown within the Survey of the Exchequer in England; and of the Land Revenue of the Crown in Ireland; and for extending certain Provisions relating to the same to the Isles of Man and Alderney. [19th June, 1829.]

Commissioners of woods, &c. may apply any part of the land revenues to the redemption of the land tax.

42 Geo. 3, c. 116.

Commissioners invested with the powers given by land tax redemption act to the surveyor-general;

but all sales for redemption of the land tax to be made under the authority of this act.

57. And be it further enacted, that it shall be lawful for the said commissioners for the time being of his majesty's woods, forests and land revenues, and they are hereby empowered from time to time to redeem the land tax charged on any part or parts of the possessions and land revenues of the crown to which this act relates, and to purchase any land tax, or any part or parts of the said possessions and land revenues which may have been redeemed, or at any time hereafter shall be redeemed, by any other person or persons: provided always, that this provision shall not be construed as authorizing any person or persons to purchase or redeem the land tax charged on any lands or tenements belonging to the crown contrary to the provisions of an act passed in the forty-second year of the reign of his late majesty King George the Third, intituled "An Act for consolidating the Provisions of the several Acts passed for the Redemption and Sale of the Land Tax into one Act, and for making further Provision for the Redemption and Sale thereof; and for removing Doubts respecting the Right of Persons claiming to Vote at Elections for Knights of the Shire and other Members to serve in Parliament, in respect of Messuages, Lands or Tenements, the Land Tax upon which shall have been redeemed or purchased."

58. And be it further enacted, that all the powers which by the last before-mentioned act are given to the surveyor-general of the land revenues of the crown, for the purpose of enabling him to redeem the land tax charged on the manors, messuages, lands, tenements, rents and other revenues of the crown within the survey and receipt of the exchequer for the time being, shall be and the same are hereby vested in the said commissioners for the time being of his majesty's woods, forests and land revenues, and all the provisions in the said act contained which apply to the said surveyor-general shall from and after the commencement of this act apply to the said commissioners as fully and effectually to all intents and purposes as if the said commissioners had been named in the said act instead of the said surveyor-general.

59. Provided nevertheless, and be it further enacted, that after the passing of this act no sale shall be made under the authority of the said last-mentioned act of any manors, messuages, lands, tenements, rents, tithes, mines, minerals, collieries, woods, wood-grounds, fens, marshes, waste lands, or other hereditaments belonging to the crown within the survey of the exchequer for the purpose of raising money for the redemption of the land tax charged upon any manors, messuages, lands, tenements, tithes, rents or other premises of the crown, it being intended and hereby declared that all sales which after the passing of this act shall be made of any part or parts of the possessions or land revenues of the crown to which this act relates, for raising money for the redemption of land tax, or for any other of the purposes to which the monies to arise from such sales is hereby directed to be applied, shall be made under the powers and provisions of this act and of no other.

1 & 2 WILL. IV. c. 18.

An Act for transferring the Duties of Receivers-General of the Land and Assessed Taxes to Persons executing the Offices of Inspectors of Taxes, and for making other Provisions for the Receipt and Remittance of the said Taxes. [6th September, 1831.]

WHEREAS it is expedient to reduce the expense of receiving and remitting the public revenue, so far as the same may be effected with the due security thereof; be it enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that the several persons who now act as receivers-general of the land tax and the respective duties of assessed taxes under the management of the commissioners for the affairs of taxes, in and for the several counties and divisions in England and Wales (except as hereinafter provided), shall, from and after the tenth day of October, one thousand eight hundred and thirty-one, cease and discontinue to execute and perform the duties of their respective offices in and for the counties and districts for which they now respectively act, and that their respective appointments as such receivers-general in the further receipt of the said duties shall thenceforth determine: provided always, that if, under local or particular circumstances, any difficulty shall arise to the complete discontinuance of the whole of the before-mentioned officers at the time hereinbefore limited, it shall be lawful for the commissioners of his majesty's treasury of the united kingdom of Great Britain and Ireland to retain and continue any one or more of the present receivers-general, under the provisions of the acts now in force, for such further and respective periods, and for such district and districts, circuit and circuits of receipt, as to the said commissioners may appear necessary or beneficial to the public service.

2. And be it further enacted, that in lieu and in the place of the receivers-general to be discontinued under this act, it shall and may be lawful to and for the said commissioners of his majesty's treasury for the time being to nominate and appoint from time to time such of the persons for the time being appointed to execute the offices and duties of inspectors of taxes to be officers or persons for the receipt of the land tax, and of monies payable for the sale and redemption thereof, and the respective rates and duties of assessed taxes under the management of the commissioners for the affairs of taxes, within and for such counties, districts and circuits of receipt as the said commissioners of the treasury shall from time to time authorize or direct; and it shall also be lawful for the said last-named commissioners to grant annual allowances to such receiving inspectors as a remuneration for executing and performing the additional duties imposed on them by this act, and for the expense of a clerk, not exceeding on an average the sum of one hundred pounds for such remuneration, and a like average sum of one hundred pounds for such clerk.

3. And be it further enacted, that it shall and may be lawful for the said commissioners of his majesty's treasury to retain and continue one of the present receivers-general for the city of London and county of Middlesex, and to appoint him receiver-general of a district or circuit of receipt to be called "The London Receipt," and for other the purposes hereinafter provided, which London receipt shall comprise the city of London, the city and liberty of Westminster, the county of Middlesex, and such parts of the respective counties of Surrey, Essex and Kent as the said commissioners of the treasury shall from time to time direct; and it shall not be

The receivers-general to be discontinued from the 10th October, 1831, except in certain cases.

Appointment of inspectors of taxes to be officers for receipt for country districts.

Salary not to exceed on an average 100*l* per annum and 100*l*. for a clerk.

One receiver-general to be retained for the London district.

necessary for any person hereafter appointed receiver-general of such receipt to have previously executed the duties of or to be also an inspector of taxes.

Receiver-general of the London district to receive and account for monies remitted from receiving inspectors, &c., and to keep an open office for receipt from the collectors within his circuit.

4. And be it further enacted, that the said receiver-general of the London receipt shall receive, pay and account for all monies, bills and securities which shall or may from time to time be remitted from or on behalf of any receiving inspectors, or from or on behalf of any receiver-general to be retained or continued under this act, or from or on behalf of any remitter to be employed as hereinafter provided, to the said receiver-general for London or to the said commissioners for the affairs of taxes for the time being, or as shall or may be paid to or deposited with the said receiver-general for London by or under the authority of the said commissioners of the treasury; and such receiver-general shall also keep an open office for the purposes aforesaid, at such place or places, for the receipt of the land tax and the rates and duties aforesaid, from the several collectors thereof, within the limits assigned to such receiver-general, and hold such circuit or circuits of receipt, under and subject to such rules and regulations as the said commissioners for the affairs of taxes may from time to time establish or require; and every such collector shall and is hereby strictly enjoined and required, under the penalty imposed on collectors by the several acts in force relating to the said taxes and rates for neglect of duty, to attend at the office of the said receiver-general to make his and their payments: provided always, that it shall and may be lawful for the said commissioners of the treasury to assign and continue a salary to the receiver-general for the time being so retained for the London receipt, not exceeding the salary now received by such receiver-general.

Salary.

Monies, &c. received by the London receiver to be by him paid into the Bank of England or into the exchequer.

5. And be it further enacted, that all money, bills, notes, drafts, checks, orders, remittances or securities for payment of money, received by or coming into the hands of the receiver-general of the London district on account of the taxes, rates and duties aforesaid, or any of them, or of any monies received for his majesty's use, (except only so much thereof as he shall be authorized by the commissioners for the affairs of taxes, under the sanction of the lords of the treasury, to retain for the public service,) shall be paid by such receiver-general either into the hands of the governor and company of the Bank of England, or into the receipt of his majesty's exchequer at Westminster, in such manner, to such account or accounts, at such times, and under such rules and regulations as the commissioners for the affairs of taxes, by the authority aforesaid, shall from time to time impose, direct and appoint.

Two of the commissioners for taxes may indorse remittances by bills, and do any other acts required of the said commissioners.

6. And be it further enacted, that all bills or securities drawn for or on account of the taxes, rates and duties aforesaid, or any of them, payable to the order of the commissioners for the affairs of taxes, and remitted either to the said commissioners or to their office, or to the said receiver-general for the London district, shall and may be indorsed by any two of such commissioners; and all other acts, matters and things whatsoever by this act, or by any act in force relating to the said taxes, rates and duties, or any of them, which the commissioners for the affairs of taxes are authorized or required to do, execute or perform, shall and may be done, executed and performed by any two of such commissioners, any act or acts of parliament, law, usage or custom to the contrary thereof notwithstanding.

Receiving inspectors to make circuits for receipt from collectors.

7. And be it further enacted, that every inspector to be appointed for the receipt of the taxes and monies under this act, and every receiver to be retained or continued under this act, shall attend at such places, and observe such route in proceeding from place to place for the receipt of the

taxes, rates and duties aforesaid from the several collectors of the parishes, wards or places within the district assigned to such officers respectively, and at such times and from time to time, as shall be directed and approved by the said commissioners for the affairs of taxes: provided always, that the allowance for travelling and incidental expenses of every such officer in attending his receipt shall not in any case exceed the respective rates allowed to a receiver-general under the authority of an act passed in the third year of the reign of his late majesty King George the Fourth, intituled "An Act to amend the Laws relating to the Land and Assessed Taxes, and to regulate the Appointment of Receivers-General in England and Wales"

Travelling expenses not to exceed those now allowed.

3 G. 4, c. 88.

8. And be it further enacted, that it shall be lawful for the said commissioners for the affairs of taxes to make arrangements with any person or persons to receive from any receiving inspectors, or any receivers to be continued as aforesaid, the taxes, rates and duties aforesaid to be from time to time collected by and paid to any such officer, or his deputy duly authorized in the manner directed and allowed by this act, and to remit and pay, or cause to be remitted and paid, the several sums by such person or persons to be received into the receipt of his majesty's exchequer at Westminster, or into the Bank of England, or to the receiver-general of the London district, or to the commissioners for the affairs of taxes for the time being respectively, in such manner, at such time and times, and upon such terms and conditions as shall from time to time be settled and allowed by the said commissioners, under the directions of the said commissioners of his majesty's treasury; and also to arrange with the same or any other persons to receive from any collector or collectors of the taxes, rates and duties aforesaid, all such taxes as shall remain in the hands of any such collector or collectors, or as shall be collected by him or them within the intervals of the circuits of receipt of the said officers respectively; and the names and places of receipt of the person or persons with whom such arrangement shall be made as last aforesaid shall be sent to the clerks to the said commissioners for their respective districts; and such commissioners shall from time to time examine such collectors touching their collections, and make such order or orders for the payment of the monies by them respectively collected and received as are directed and enjoined by the acts now in force relating to the respective rates and duties aforesaid.

Providing for remitters.

9. And be it further enacted, that all bonds and contracts and other securities whatsoever entered into with or by any receiver-general whose office is discontinued or retained by or under this act, or with or by any remitter or remitters and their respective sureties, in force at the time of passing this act, shall be and continue in full force, effect and validity, any thing in this act contained to the contrary notwithstanding.

Bonds, &c. of the present receivers and remitters to remain in force for completing their accounts.

10. And be it further enacted, that every officer and person for receipt under this act, and every receiver to be appointed, retained or continued under this act, and every person with whom any arrangement may be made to remit the said taxes, rates and duties as hereinbefore provided, shall, if required by the commissioners for the affairs of taxes, under the authority of the said commissioners of his majesty's treasury, give and enter into a bond or bonds to his majesty, his heirs and successors, either with or without sureties, as shall be directed by the said commissioners of taxes, under the authority aforesaid, and in such penalty and with such condition as to the said last-mentioned commissioners shall appear necessary, or shall enter into or give such other securities as may from time to time appear to such commissioners right and proper for the due protection

Receiving officers and remitters to give security.

Bonds, &c.
to be free of
stamp duty
and of fees.

**Officer for
receipt to
execute
duties in
person.**

**Officers for
receipt under
this act to
perform all
the duties of
receivers-
general, &c.**

**Provisions of
former acts to
be in force
and followed,
except as
herein varied.**

**Act may be
altered or
repealed.**

of the revenue; and all bonds so to be taken to his majesty under this act from officers or persons for the receipt of the taxes and monies aforesaid, and also from receivers or remitters respectively, and their respective sureties, shall be of the same force and effect, and they shall be respectively accountable and answerable, as if such bonds were taken from receivers-general and remitters under the authorities of the acts in force: provided always, that all bonds, contracts, agreements, bills, securities and receipts whatsoever to be entered into with or given by any officer for receipt, or by any receiver to be appointed, retained or continued under this act, or with or by any person or persons who shall undertake to remit the said rates and duties as aforesaid, and their respective sureties, shall be free from all stamp duty whatever; and no receiving inspector, and no receiver or remitter to be appointed, retained or continued under this act, shall in any case be liable to or charged with any fee or gratuity on his commission, warrant or other instrument to be obtained or had, either on his first appointment, or any renewed or succeeding appointment to the said office, nor to any fee or gratuity for any matter or thing incident to the execution of his office, or for auditing or passing his accounts, either in his majesty's treasury, the office for taxes, or any office of the court or receipt of the exchequer.

11. And be it further enacted, that every officer for receipt to be appointed under this act shall execute the duties of his office in person, without any deputy, except in cases of illness, or other temporary and sufficient cause, in which the same may be allowed to a receiver-general under the provisions of the laws now in force.

12. And be it further enacted, that all and every the powers, provisions, rules, directions, clauses, liabilities, matters and things contained in and imposed by any act or acts now in force relating to the land tax and to the sale and redemption thereof, and the rates and duties of assessed taxes, or to the office of a receiver-general answerable in the receipt of the exchequer, or which by law any receiver-general is authorized, empowered or required to do, execute, follow and perform, shall, so far as the same are not altered or varied by this act, continue to be in full force, and be observed, followed, practised, applied and put in execution by and against the several officers or persons appointed, retained or continued for the receipt of the said taxes under this act, to all intents as if such officers respectively were appointed receivers-general in the execution of the said acts or of this act, and as if the same powers, provisions, matters and things were severally repeated and re-enacted by this act; and all inspectors so to be appointed officers for receipt as aforesaid shall also execute and perform the duties relating to the office of an inspector of taxes in all respects as if he had not been appointed an officer of receipt as aforesaid; and all provisions, powers, clauses, rules, directions, penalties, matters and things contained in any such former act or acts shall be applied to this act, and be observed, followed, practised and put in execution (where not repugnant hereto) as fully and effectually and to all intents and purposes whatsoever as if this act had not been passed.

13. And be it further enacted, that this act or any part thereof may be altered, amended or repealed by any act or acts to be passed in this present session of parliament.



1 & 2 WILL. IV. c. 21.

An Act to explain and amend Two Acts of the Thirty-fourth and Thirty-eighth Years of His Majesty King George the Third, so far as the same relate to Double Assessments of the Land Tax.

[22d September, 1831.]

WHEREAS by an act passed in the fourth year of the reign of their late majesties King William and Queen Mary, intituled "An Act for granting 4 W. & M. to their Majesties an Aid of Four Shillings in the Pound for One Year, c. 1. for carrying on a vigorous War with France," all the manors, messuages, lands, tenements and hereditaments of their said majesties' subjects were charged with and directed to be assessed by a pound rate of four shillings in the pound for every twenty shillings of the then full yearly value thereof; and the manors, messuages, lands, tenements and hereditaments of every papist or reputed papist, being of the age of sixteen years or upwards, who had not then taken, or who within a limited time should neglect to take, certain oaths therein mentioned, were charged with and to be assessed in double the said pound rate, that is to say, with a pound rate of eight shillings in the pound for every twenty shillings of the then yearly value thereof; all which assessments were to be made and raised by the several commissioners executing the said act in the respective hundreds or divisions as in the said act mentioned: and whereas by certain acts passed in each and every succeeding year in the respective reigns of their late majesties King William and Queen Mary, Queen Anne, King George the First, King George the Second, and until the thirty-third year of the reign of his late majesty King George the Third, the said rates, according to the proportions to be raised in each county, city, borough, town and place in the said act specified, were severally directed to be assessed and collected in the manner directed by the said act of King William and Queen Mary: and whereas by an act passed in the first year of the reign of his late majesty King George the First, intituled "An Act to oblige Papists to register their Names and Real Estates," 1 Geo. 1, c. 55. which act remained in force until the thirty-first year of the reign of his late majesty King George the Third, every person or persons who should profess the popish religion, and who should not before the time therein specified take the oaths mentioned or referred to in and by the said act of the fourth year of their said late majesties King William and Queen Mary, were directed, under pain of forfeiting his, her or their estates, to register with the clerk of the peace for the county, riding or division where such estates should be situated his, her or their name or names, and all such lands, tenements and hereditaments whereof he or she or they, or any trustee or trustees for him, her or them, or his, her or their benefit or advantage, should be in possession or in the receipt or perception of the rents or profits, and to express in such register in what parish, township or place such lands, tenements and hereditaments did lie or arise, and who for the time being was or were the possessors thereof, and the yearly rent reserved to him or them for the same: and whereas by several acts passed subsequent to the said act of the fourth year of the reign of their said majesties King William and Queen Mary, for granting an aid by a land tax to be raised in Great Britain, it was declared, amongst other things, that since the making of the assessments by virtue of the said last-mentioned act several of the said papists and other persons which were so doubly taxed had taken the said oaths, or their lands had come to Pro-

24 Geo. 3,
c. 8.

26 Geo. 3,
c. 8.

testants, whereby it was intended that their estates should by such several acts be charged only to such an equal pound rate as was 'to be borne by their Protestant neighbours, and for that purpose provision was made by the said acts for relieving such lands from the double rate, and distributing the same by an equal pound rate over all lands assessable in the same parish, township or place, towards raising the proportion of land tax thereon charged, with a power for relief, in case such proportion should thereby exceed the land tax of four shillings in the pound on the full and improved yearly values, by application to the Court of Exchequer to discharge the excess from the assessments and duplicates, in exoneration of the parish, township or place: and whereas by an act passed in the thirty-fourth year of the reign of his late majesty King George the Third, intituled "An Act for granting an Aid to His Majesty, by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-four," it was declared, amongst other things, that towards the assessments which were made by virtue of the said act of the fourth year of the reign of their said majesties King William and Queen Mary, the several lands, tenements, rents or other hereditaments of persons refusing or neglecting to take the oaths therein contained were assessed to pay double the rates therein expressed; and that it was not by the reciting act intended to assess or impose any such double rates upon any person or persons whomsoever; and that the estates of persons formerly doubly taxed were thereby made liable to single assessment only, with a provision for distributing the double tax over the parish, township or place; and provided the pound rate should thereby exceed four shillings in the pound, a power of relief, by application to the Court of Exchequer to discharge the excess from the assessments and duplicates in manner aforesaid; and similar provisions were contained in certain acts passed in the thirty-fifth, thirty-sixth, thirty-seventh and thirty-eighth years of the reign of his late majesty King George the Third, but limiting the periods for application to the Court of Exchequer to the twenty-ninth day of September yearly: and whereas by an act passed subsequently, in the said thirty-eighth year of the reign of his late majesty King George the Third, the proportions and sums directed to be raised for land tax by the said previous act of the same year were made perpetual, subject to redemption and purchase; and large proportions of the land tax have been redeemed or purchased under the provisions of the acts in force in that behalf: and whereas some of his majesty's subjects, as well as such persons to whom the estates of persons doubly rated or assessed have come or descended, as also such persons neglecting or refusing to take the oaths mentioned or referred to in the act of the fourth year of the reign of their said majesties King William and Queen Mary, may not have obtained the relief intended by the said acts of his late majesty King George the Third, but may have continued to be charged, in respect of their lands, tenements, rents and hereditaments, with double the said rates or assessments imposed by the said act of their said majesties King William and Queen Mary, and borne and paid by their Protestant neighbours in respect of their lands, tenements, rents and hereditaments: and whereas by reason of the provisions of the said acts for making the land tax perpetual, subject to annual assessment in respect to the proportions unredeemed, doubts have arisen whether the power of relief granted by the said acts, in and prior to the said year one thousand seven hundred and ninety-eight, by application to the Court of Exchequer, are now in force, and difficulties have also arisen in regard to the manner and form of obtaining relief from double land tax, by reason of the great variation and increase in the an-

nual value of lands, and of the proportions of land tax which have been redeemed or exonerated from assessment; and it is expedient that such doubts should be removed, and that the mode of affording relief should be more clearly defined; be it therefore enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that from and after the passing of this act, in all cases of assessment for any year commencing, where any manors, lands, tenements, rents, hereditaments or estates which shall have a proportion to raise by virtue of the said last-recited act of the thirty-eighth year of the reign of his said majesty King George the Third shall be charged with a double rate, by the valuation and assessment of the same manors, lands, tenements, rents, hereditaments or estates for the former aid of four shillings in the pound which was made in pursuance of the said act of the fourth year of the reign of their said late majesties King William and Queen Mary, and in all cases where such double tax shall have been so charged on any estates, and such estates have not under the provisions of the said acts been made liable to a single assessment only, it shall be lawful for the commissioners of the land tax for the respective counties, districts or divisions, where any such manors, lands, tenements, rents, hereditaments or estates are situate, upon complaint thereof before them being first made by or on behalf of the owner or occupier of such manors, lands, tenements, rents, hereditaments or estates as aforesaid, to examine into the matter of such complaint, and to satisfy themselves of the truth thereof, and, if they think necessary, to require proof thereof by the oaths of two credible witnesses, or by a certificate or office copy from the clerk of the peace of the county wherein such manors, lands, tenements, rents, hereditaments or estates are situate, of the registry of such manors, lands, tenements, rents, hereditaments or estates, made pursuant to the before-recited act of the first year of the reign of his said majesty King George the First, and by the production of the assessments that the said manors, lands, tenements, rents, hereditaments or estates are charged with or assessed to the same sums as they were charged with or assessed to previous to or in the said thirty-first year of the reign of his late majesty King George the Third; and if the said commissioners shall be satisfied of the truth thereof, they the said commissioners, or any two or more of them, are hereby required and empowered to certify, in writing under their hands, to the lords commissioners of his majesty's treasury for the time being, the names of such owner or occupier, and the amount of the over-charge on such owner or occupier; and the certificate of the said commissioners attested by their clerk shall be transmitted to the commissioners for the affairs of taxes, and shall be in the following form:—

"We, the undersigned, being the commissioners of land tax for the — of — in the hundred of —, in the county of —, do hereby certify, that we have heard the complaint of — touching the assessment of the complainant's estate to double land tax in the said —, and that the said assessment, a true copy whereof is hereunto annexed, doth exceed by the sum of — the just proportion which would have been charged on the said estate in case the said estate had not been the property of a person who refused to take the oaths required by an act passed in the fourth year of the reign of their majesties King William and Queen Mary, intituled 'An Act for granting to Their Majesties an Aid of Four Shillings in the Pound, for One Year, for carrying on a vigorous War with France.'"
[Here add a true copy of the assessment.]

Where lands are charged with a double rate the commissioners of the land tax shall, upon complaint, examine into the matter, and, if satisfied of the truth thereof, certify the same to the treasury.

Form of certificate.

The treasury upon being satisfied of the accuracy of the certificate, may order the commissioners of the district to discharge such double land tax.

Provided as to lands purchased subject to such double tax.

Appeal.

The single rate in cases of relief from double tax shall be subject to variation by equal pound rate.

And the said lords commissioners of the treasury, or the commissioners for the affairs of taxes under their authority, are hereby empowered to inquire and inform themselves of the truth of the said certificate; and in all cases where they shall be satisfied thereof, the said commissioners of the treasury, or with their consent the commissioners for the affairs of taxes, or any two or more of them, are hereby required and authorized, by warrant under the hands of any two of the last-mentioned commissioners, to empower the commissioners of the district to which such certificate shall relate to discharge or cause to be discharged such sum or sums of money so certified as aforesaid, or such part thereof as shall appear to be double land tax, from all future assessments; and the said sum or sums of money shall and may be then discharged upon the duplicates to be returned for the said county, district, or division respectively, and shall be allowed upon the accounts of the receivers-general for the same; and the inhabitants of such county, district, or division shall stand acquitted, as against his majesty, his heirs and successors for ever, touching the charge of payment of such sum or sums of money so discharged by this act in manner aforesaid: provided always, and nothing herein contained shall extend the relief hereby granted in respect of double land tax now charged on any manors, messuages, lands, tenements, or hereditaments purchased by any person or persons for a valuable consideration, subject to such double land tax as a charge and incumbrance on such estate, or any part thereof, nor shall any person or persons claiming under such a purchase title be entitled so to claim the benefit of this act; and no discharge of the double land tax from any assessment for any current year shall be granted, unless such certificate as aforesaid shall be transmitted to the commissioners for the affairs of taxes on or before the tenth day of October in such year.

2. Provided nevertheless, and be it further enacted, that if the said commissioners of land tax, or any two or more of them, shall refuse to hear such complaint or having heard it shall decide against the fair and reasonable construction of the evidence produced in support thereof, or if the party making application for relief under any certificate as aforesaid shall be dissatisfied with the decision of the said lords commissioners of the treasury, that then and in either of such cases it shall be lawful for the party or parties aggrieved to appeal to his majesty's court of exchequer touching the matter of such grievance, having first given ten days notice at least of his, her, or their intention so to do, to the said commissioners of the district to which such certificate shall relate, or to the commissioners for the affairs of taxes, or their solicitor, in any case where the intended application to the court shall relate to the determination of the said lords commissioners of the treasury.

3. And be it further enacted, that nothing herein contained shall be construed to make permanent or perpetual the single land tax remaining on any lands or hereditaments to be discharged from double land tax under the provisions of this act; but that every such single tax shall remain subject to variation by equal pound rate, with the rest of the lands in each parish, township, or place in which the same shall be situate, for raising the proportions of land tax charged thereon by the rules, provisions, and directions of the several acts in force for assessing and raising the land tax.

3 WILL. IV. c. 12.

An Act to repeal the Duties on Personal Estates continued by an Act of the present Session of Parliament. [17th May, 1833.]

WHEREAS by an act passed in this present session of parliament, intituled "An Act for continuing to His Majesty until the Fifth Day of April One thousand eight hundred and thirty-four certain Duties on Sugar imported into the United Kingdom, and for One Year certain Duties on Personal Estates, Offices, and Pensions in England, for the Service of the Year One thousand eight hundred and thirty-three," it is amongst other things enacted, that the several and respective sums of money and duties which shall have been or shall be charged upon estates in ready money, debts, goods, wares, merchandizes, chattels, or other personal estate, by virtue of an act passed in the thirty-eighth year of the reign of his late majesty King George the Third, for granting an aid to his majesty by a land tax, and which have been continued and are in force until the twenty-fifth day of March one thousand eight hundred and thirty-three, shall be continued, and raised, levied, collected and paid unto his present majesty within the space of one year from the said twenty-fifth day of March one thousand eight hundred and thirty-three: and whereas it is expedient that the said duties should not be continued after the said twenty-fifth day of March one thousand eight hundred and thirty-three: be it therefore enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that so much of the said recited act passed in this present session of parliament as continues unto his present majesty the said recited duties on estates in ready money, debts, goods, wares, merchandize, chattels, or other personal estate, within the space of one year from the twenty-fifth day of March one thousand eight hundred and thirty-three, shall be and is hereby repealed; and it is hereby declared that the said duties ceased and determined on the twenty-fifth day of March one thousand eight hundred and thirty-three: provided nevertheless, that this act shall not extend to any assessments of the like duties continued by any act or acts for any former year or years, or to the recovery of any arrears thereof.

3 Will. 4. c. 3.

So much of recited act as continues the duties on personal estates for one year from 25th March, 1833, repealed.

Not to extend to any act of former years.

4 WILL. IV. c. 11.

An Act for continuing to His Majesty until the Fifth Day of July, One thousand eight hundred and thirty-five, certain Duties on Offices and Pensions, for the Service of the Year One thousand eight hundred and thirty-four; and to appropriate any Sums arising from the Redemption of the Land Tax. [26th March, 1834.]

Most gracious Sovereign,
We, your majesty's most dutiful and loyal subjects, the commons of the united kingdom of Great Britain and Ireland in parliament assembled, towards raising the necessary supplies to defray your majesty's public expenses, have freely and voluntarily resolved to give and grant unto your majesty the duties hereinafter mentioned; and therefore do most humbly beseech your majesty that it may be enacted; and be it enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament

The duties charged upon offices, pensions, &c. by 26 Geo. 3, c. 5, continued till 25 July. 1833.

assembled, and by the authority of the same, that the several and respective sums of money charged by virtue of an act passed in the thirty-eighth year of the reign of his late majesty King George the Third, intituled "An Act for granting an Aid to His Majesty by a Land Tax, to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight," upon any person or persons in respect of any public office or employment of profit, or any salaries, gratuitous bounty monies, rewards, fees, profits, perquisites, advantages, pensions, annuities, stipends, or yearly payments in the said act mentioned, and which were by the said recited act directed, after the twenty-fifth day of March, one thousand seven hundred and ninety-nine, to be ascertained, raised, levied, collected and paid according to the directions of any act or acts to be passed for that purpose, and which sums of money and duties last mentioned have been from time to time continued by divers acts, and are now in force until the twenty-fifth day of March, one thousand eight hundred and thirty-four, shall be continued and raised, levied, collected and paid unto his present majesty from the said twenty-fifth day of March, one thousand eight hundred and thirty-four, until the fifth day of July, one thousand eight hundred and thirty-five.

The several clauses of 6 Geo. 4, c. 9, for ascertaining and regulating the duties extended to this act.

2. And be it further enacted, that the several powers and provisions contained in an act passed in the sixth year of the reign of his late majesty King George the Fourth, intituled "An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices and Pensions in England; and also for granting certain Duties on Sugar imported; for the Service of the Year One thousand eight hundred and twenty-five," for the ascertaining, assessing, taxing, regulating, paying and accounting for the duties on offices and pensions, shall extend and be construed to extend to the duties on offices and pensions hereby granted and continued, except where other provisions are made by this act; and that the several powers and provisions in the said act contained, which relate or refer to any day or time within or during or before or after the year commencing from the twenty-fifth day of March, one thousand eight hundred and twenty-five, shall extend and be construed to relate to the like days and times within or during or before or after the year commencing from the twenty-fifth day of March, one thousand eight hundred and thirty-four, in like manner as by the said recited act is directed with reference to the year one thousand eight hundred and twenty-five, and as if the several powers and provisions in the said recited act contained were repeated and re-enacted in this present act.

No assessment shall be made in respect of the duties on pensions, &c. payable out of the public revenue, but such duties shall be charged as heretofore, and monies applicable to the payment of the pensions shall be paid less by the amount of such duties.

3. Provided always, and be it further enacted, that no assessment shall be made by any commissioner or commissioners, assessor or assessors of the land tax, or otherwise, for or in respect of the several duties of one shilling and of sixpence in the pound payable to his majesty under the several acts in force on annuities, pensions, stipends, salaries, wages, allowances, or other yearly payments whatever granted and continued by this act, where the same are payable out of the public revenue of the receipt of the exchequer or elsewhere in Great Britain by any officer or officers; but that all and every such annuities, pensions, stipends, salaries, wages, allowances, or other yearly payments shall and are hereby declared to be charged and assessed to the said duties respectively to the same annual amount as heretofore rated, charged or assessed under any act or acts; and all monies applicable to the payment of such annuities, pensions, stipends, salaries, wages, allowances, or other yearly payments shall be issued, paid and discharged less by the amount of the said duties to all intents as if the same were continued to be charged by annual assessment,

and hereby authorized to be stopped and deducted as duties payable to his majesty, any thing in this act or any former act or acts contained to the contrary notwithstanding: provided also, that where any officer who shall be in receipt of any such annuity, pension, stipend, salary, wages, allowance, or other yearly payment payable at the exchequer or elsewhere in Great Britain, out of the public revenue as aforesaid, shall also be in receipt of perquisites, fees, gratuities, wages, allowances, or other profits not so payable, but which are chargeable with the said duties, it shall be lawful for the lords commissioners of the treasury to authorize such last-mentioned duties, unless otherwise paid, to be stopped or detained from the amount of the salary or other yearly payment made to any such officer; and it shall and may be lawful for the said commissioners of the treasury, or any three or more of them, by any warrant under their hands, whenever they shall deem the same advisable, to authorize and direct that the amount of any annuity, pension, stipend, salary, wages, allowances, or other yearly payments whatever payable out of the public revenue in any branch or department thereof, and chargeable with any of the said duties, shall be reduced and paid short by the amount of the assessment or assessments of any of such duties respectively, as if such assessments were actually made; and every such warrant shall be received in discharge of any such assessment, and as a full authority for reducing the said annual payments and paying the same short as aforesaid.

Proviso for salaries payable in part only out of the public revenue.

4. And be it further enacted, that there shall be provided and kept, in the office of the auditor of the receipt of his majesty's exchequer at Westminster, one book of register, in which all the money that shall be paid into the said exchequer for the said rates and duties hereby granted or continued on offices and employments of profit, pensions, annuities and stipends, shall be entered and registered apart and distinct from all other monies paid and payable to his majesty; and the said duties shall be carried to and made part of the consolidated fund of the united kingdom of Great Britain and Ireland.

A register to be kept of all money paid into the exchequer for the duties hereby granted.

5. And whereas an act passed in the forty-second year of the reign of his late majesty King George the Third, intituled "An Act for consolidating the Provisions of the several Acts passed for the Redemption and Sale of the Land Tax into One Act, and for making further Provision for the Redemption and Sale thereof; and for removing Doubts respecting the Right of Persons claiming to vote at Elections for Knights of the Shire and other Members to serve in Parliament, in respect of Messuages, Lands or Tenements the Land Tax upon which shall have been redeemed or purchased," whereby it is enacted, that the sums to be paid by way of interest on the contracts for the redemption of the land tax by the transfer of stock or payment of money by instalments shall be paid into the receipt of his majesty's exchequer, and shall be applicable to such uses and purposes as shall have been or shall be voted by the commons in parliament; be it enacted, that after the passing of this act the sums so paid into the receipt of his majesty's exchequer shall be placed to the account of the consolidated fund of the united kingdom of Great Britain and Ireland.

Sums paid into exchequer for interest on contracts for redemption of land tax, under 42 G. 3, c. 116, to be hereafter placed to account of consolidated fund.

6. And be it enacted, that this act may be altered, amended or repealed by any act or acts to be passed in this present session of parliament.

Act may be altered.

4 & 5 WILL. 4, c. 60.

An Act to amend the Laws relating to the Land and Assessed Taxes, and to consolidate the Boards of Stamps and Taxes. [13th August, 1834.]

Commissioners empowered to transfer jurisdictions from one hundred or division to another, or to create new divisions.

WHEREAS, for the more convenient execution of the acts relating to the land tax, it is expedient to authorize the commissioners acting in the execution of the said acts for any county, shire or riding, to alter the jurisdiction of any parishes, tithings, townships, hamlets or places, by transferring any one or more thereof from one division to another of the same county, or by creating thereout any new division or divisions for the purposes of the said act, as occasion shall require: be it therefore enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons, in this present parliament assembled, and by the authority of the same, that it shall and may be lawful for the said commissioners, at a general meeting or meetings for any county, riding or shire, if and as they shall see fit (subject as herein provided), to transfer the jurisdiction of any of the parishes, townships, hamlets, tithings or places in any county from the division or divisions to which the same respectively now belong, together with the quotas payable by them respectively at the time of such transfer, to any adjoining or other division or divisions of the same county, or to any new division or divisions, which new division or divisions it shall be lawful for the said commissioners and they are hereby expressly authorized and empowered to create in any such county, provided every such alteration or creation of divisions respectively shall be certified in writing under the hands of the majority of the commissioners present at such general meeting to his majesty's commissioners of stamps and taxes, and provided the same shall be approved of by the commissioners of his majesty's treasury for the time being; and such approbation, together with the quotas to be assessed and levied on the parishes, townships, tithings, hamlets or places so as aforesaid transferred, shall be certified to the commissioners of the respective divisions under the hands of the commissioners of stamps and taxes, or any two or more of them, but not otherwise; and the commissioners whose respective divisions shall be extended or created in manner aforesaid shall have full jurisdiction and controul in, over and throughout the several parishes, townships, tithings, hamlets or places so as aforesaid transferred, and shall and may execute all the powers and provisions of the acts relating to the land tax, and of the acts relating to the duties of assessed taxes, in assessing, charging, raising and enforcing payment of the said taxes respectively in and throughout the same; and the parishes, townships, tithings, hamlets or places so as aforesaid respectively transferred shall be considered as forming part of the division to which they shall be or shall have been transferred, for all the purposes of the acts relating to the land tax and the assessed taxes respectively, anything in any former statute contained to the contrary thereof notwithstanding; and all the alterations herein provided for, which may have been made at any time previous to the passing of this act, shall be as valid, lawful and effectual, and be acted on in all respects, as if the same had taken place after the passing of this act, and in pursuance hereof: provided nevertheless, that nothing herein contained shall be construed to authorize the alterations of the limits or jurisdiction of any of the cities, boroughs, cinque ports, towns and places respectively in Great Britain for which separate and distinct quotas of land tax are provided by and enumerated in the acts now in force relating to the land tax.

Provided.

2. And whereas divers open fields, commons and waste lands, since the inclosure thereof, have been rated and assessed to the land tax, wholly or in part, in other parishes, townships, hamlets or places than those in which such lands do lie, the inhabitants of such parishes, townships, hamlets or places in which such lands are rated and assessed having been before the inclosure thereof entitled to common of pasture or other common rights in such open fields, commons and waste lands: and whereas doubts have arisen touching the legality of rating and assessing such lands as aforesaid elsewhere than in the parishes, townships, hamlets or places in which the same do lie, and it is expedient to remove such doubts: be it therefore enacted and declared, that all allotments and pieces or parcels of land which at any time heretofore have been part or parcel of any such open fields, commons or waste lands shall and may lawfully be rated and assessed to the land tax in such manner, and in such parishes, townships, hamlets or places as the same have since the allotment or inclosure thereof been usually rated and assessed, although such lands may not lie in the parishes, townships, hamlets or places in which the same have been or may be so as aforesaid rated or assessed; and that all rates and assessments which have been at any time heretofore or may be at any time hereafter made or charged upon or in respect of any such lands as aforesaid, in or for the parishes, townships, hamlets or places respectively in which the same have heretofore been usually rated or assessed, are hereby declared to have been and shall be deemed to be respectively as valid and effectual to all intents and purposes, and shall be collected and levied in like manner, as if such lands had been situated within the parishes, townships, hamlets or places in or for which such rates or assessments have been or shall be made or charged.

Assessments of certain lands in the places in which they have usually been assessed declared valid.

3. And whereas by an act passed in the second year of the reign of his present majesty, intituled "An Act to amend the Representation of the People of England and Wales," it is enacted, that in order to entitle any person to vote in any election of a knight of the shire or other member to serve in parliament in respect of any messuages, lands or tenements, it shall not be necessary that the same shall be assessed to the land tax: and whereas by reason of the said last-recited enactment the provisions hereinafter mentioned or referred to of an act passed in the eighteenth year of the reign of King George the Second, intituled "An Act to explain and amend the Laws touching the Elections of Knights of the Shire to serve in Parliament for that Part of Great Britain called England," and of an act passed in the twentieth year of the reign of King George the Third, intituled "An Act to remove certain difficulties relative to Voters at County Elections," have been rendered unnecessary, and it is expedient to repeal the same: be it therefore enacted, that so much of the said recited act of the eighteenth year of the reign of King George the Second as requires the commissioners of the land tax to deliver or cause to be delivered to the clerks of the peace for their respective counties any duplicate of the copies of the assessments of land tax, and so much of the said recited act of the twentieth year of the reign of King George the Third as requires the assessors of the land tax to make three duplicates of their assessments, and to cause one of the said duplicates, or a copy thereof, to be stuck upon the door of any church or chapel, and also so much of the said last-mentioned act as requires the said assessors to deliver one of such duplicates, amended as in the said act is mentioned, to any chief constable, or as requires any such chief constable to deliver such duplicate to the clerk of the peace in the manner mentioned in the said act, and also so much of the said last-

Certain provisions of the acts herein recited repealed.
2 Will. 4, c. 45, s. 22.

18 Geo. 2, c. 18.

20 Geo. 3, c. 17.

mentioned act as inflicts any fine, penalty or forfeiture upon any assessor or chief constable for any neglect or omission to deliver such duplicate in manner in the said act mentioned, or as relates to the levying and recovering of any such fine, penalty or forfeiture, shall be and the same is and are hereby repealed; and all persons who have incurred any fine, penalty or forfeiture by reason of any such neglect or omission as aforesaid since the passing of the said recited act of the second year of his present majesty's reign shall be and are hereby indemnified, freed and discharged from the same.

So much of
53 Geo. 3,
c. 123, as is
herein recited
repealed.

4. And whereas by an act passed in the fifty-third year of the reign of King George the Third, intituled "An Act to amend and render more effectual several Acts passed for the Redemption and Sale of the Land Tax," certain general rules and directions contained in a schedule marked (E.) to the said last-recited act annexed were enacted with reference to certain contracts for the redemption of land tax therein mentioned, and amongst other rules it was enacted as follows; (that is to say,) first, the commissioners for executing this act who shall have entered into any such contract shall, as soon as conveniently can be done after the date of each contract, cause an abstract of so much thereof as shall be necessary to be transmitted to the commissioners acting in the execution of the land tax act in the division where the land tax contracted for shall be charged, and the said last-mentioned commissioners shall from time to time cause assessments to be made of the payments which according to such contracts shall become due in each year ending the twenty-fifth day of March, together with the amount of the land tax contracted for, and the names of the contractors and occupiers of the premises whereon the land tax is charged, in such form or forms as shall be made out at the office for taxes for that purpose, and shall annually return duplicates thereof to the receiver-general and the king's remembrancer, in such form and manner and at such times as they are directed to return duplicates of land tax, in order that the respective receivers-general may be charged therewith at the receipt of his majesty's exchequer: and whereas it is expedient to repeal the said last-recited rule: be it therefore enacted, that from and after the passing of this act so much of the rules and directions contained in the said schedule (E.) to the said last-recited act annexed as is hereinbefore expressly recited shall be and the same is hereby repealed.

Certificate of
land tax com-
missioners in
lieu of dupli-
cates men-
tioned in last-
recited act.

5. And be it enacted, that in lieu of the duplicates by the said last-recited act directed to be returned to the receiver-general and the king's remembrancer, the certificate of the commissioners for the time being acting in the execution of the acts for the redemption and sale of the land tax, to the commissioners for auditing the public accounts, of the payments which according to such contracts shall become due in each year as aforesaid, shall be a sufficient authority for charging the respective receiving officers with the same, and such certificate shall be in such form as shall be devised by the said commissioners acting in the execution of the said acts for that purpose.

District com-
missioners,
with the ap-
probation of
the treasury,
may remun-
erate assessors
for making
their assess-
ments out of
the surplus

6. And whereas by an act passed in the sixth year of the reign of his late majesty King George the Fourth, intituled "An Act to provide for the Application of Monies arising in certain Cases of Assessments for Land Tax in Great Britain," the commissioners of his majesty's treasury are authorized, on the receipt of any such certificate as is thereupon required to be transmitted by the commissioners of districts of the amount of excess of assessment and collection of land tax in any such cases as are therein specified, to direct the net produce and amount of such excess

of assessment and collection to be applied to his majesty's use in such manner and for such purposes as in the said last-recited act are mentioned: and whereas it is expedient to amend the said recited act in the manner hereinafter mentioned: be it therefore enacted, that it shall and may be lawful for the said commissioners, acting within and for any district or division in which any excess of assessment and collection of land tax shall arise, to cause to be deducted from the amount of such excess, and to be paid to the respective assessors of the several cities, boroughs, towns, parishes, wards or places in which such excess shall arise, as a remuneration to the said assessors for their trouble in making the assessments to the land tax, such sum or sums of money as the said last-mentioned commissioners shall certify to be a just and reasonable remuneration to the said assessors, and as the commissioners of his majesty's treasury shall sanction and approve, and then and in such case the balance only of such excess of assessment and collection, after making such deduction as aforesaid, shall be paid and applied to his majesty's use in the manner directed by the said last-recited act, anything therein or in other act or acts contained to the contrary thereof in anywise notwithstanding.

land tax,
6 Geo. 4, c. 32.

7. And whereas by an act passed in the forty-eighth year of the reign of King George the Third, intituled "An Act to amend the Acts relating to the Duties of Assessed Taxes, and of the Tax upon the Profits of Property, Professions, Trades and Offices, and to regulate the Assessment and Collection of the same," it is enacted, that the said duties shall be collected, levied, paid over and accounted for under and subject to the rules and directions in the said act contained, and certain rules and directions are (amongst others) contained in and enacted by the said act with reference to the said duties of assessed taxes, and which are intituled "Number V. Rules and Directions for paying to the Receiver-General and accounting for the Duties received by the Collectors:" and whereas by an act passed in the third year of the reign of his late majesty King George the Fourth, intituled "An Act to amend the Laws relating to the Land and Assessed Taxes, and to regulate the Appointment of Receivers-General in England and Wales," certain rules and regulations are (amongst others) contained in and enacted by the said last-recited act with reference to the said duties of assessed taxes, and which are intituled respectively, "Number II. Rules and Regulations respecting the said Office, in relation to Assessed Taxes," "Number III. Rules and Regulations respecting the Office of Collector of Assessed Taxes," and "Number IV. Rules and Regulations respecting the Offices of other Persons acting in the execution of the said Acts:" and whereas it is expedient that the monies arising from the land tax should be collected and accounted for under the same rules, regulations and directions: be it therefore enacted, that from and after the passing of this act the monies arising from the land tax shall be collected, levied, paid over and accounted for under and subject to the rules, regulations and directions severally contained in and enacted by the said recited acts of the forty-eighth year of King George the Third and the third year of King George the Fourth, so far as the same relate to the duties of assessed taxes hereinbefore mentioned or referred to; and all such rules, regulations and directions, and all and every the clauses and provisions thereof, so far as the same relate to the said duties of assessed taxes, shall be deemed and taken to extend and apply to the collecting, levying, paying over and accounting for the monies arising from the land tax, in the same manner, and as fully and effectually, to all intents and purposes, as if such rules, regulations and direc-

Rules and regulations contained in 48 Geo. 3, c. 141, and 3 Geo. 4, c. 88, to extend and apply to the land tax.

tions had been expressly enacted by this act with reference to the said monies arising from the land tax, and to the commissioners, receivers, collectors and other officers or persons acting in the execution of the acts relating thereto.

The boards of commissioners of stamps and commissioners for the affairs of taxes to be one consolidated board of commissioners of stamps and taxes.

8. And whereas by his majesty's letters-patent under the great seal of the united kingdom of Great Britain and Ireland certain persons therein named have been constituted and appointed and now are commissioners of stamps for the united kingdom of Great Britain and Ireland, and by the same letters-patent the same persons have also been constituted and appointed and now are commissioners for the affairs of taxes in Great Britain: and whereas it is expedient that the several duties, matters and things under the care and management of the said commissioners of stamps and of the said commissioners for the affairs of taxes respectively should be and remain under the care and management of one consolidated board of commissioners, to be called "The Commissioners of Stamps and Taxes:" be it therefore enacted, that from and after the passing of this act the several persons so as aforesaid appointed commissioners of stamps for the united kingdom of Great Britain and Ireland and commissioners for the affairs of taxes in Great Britain respectively shall, without any further commission or other authority than this act, be and become one consolidated board of commissioners, and be called "The Commissioners of Stamps and Taxes," and it shall be lawful for his majesty, his heirs and successors, from time to time to appoint, under the great seal of Great Britain and Ireland, such other persons as he or they shall think fit to be commissioners of stamps and taxes, and that from henceforth all the several duties, matters and things which at the time of the passing of this act are collected by or are under the care and management of the said commissioners of stamps and of the said commissioners for the affairs of taxes respectively shall respectively be collected by and shall be under the care and management of the commissioners of stamps and taxes, in the same manner as such duties, matters and things respectively have heretofore been collected by or have been under the care and management of the said commissioners of stamps and of the said commissioners for the affairs of taxes respectively: provided always, that as well the said commissioners so to be appointed by his majesty, his heirs and successors as aforesaid, as the said commissioners, by this act constituted commissioners of stamps and taxes, shall respectively be and remain commissioners of stamps and taxes during the pleasure of his majesty, his heirs and successors, and no longer.

Powers and authorities vested in the commissioners of stamps and commissioners for the affairs of taxes respectively, to be exercised by the commissioners of stamps and taxes.

9. And be it enacted, that the said commissioners of stamps and taxes, or any three or more of them, shall have, use and exercise all such powers and authorities as are now given to or vested in or as might be used and exercised by the whole or any number of the said commissioners of stamps or of the said commissioners for the affairs of taxes, under or by virtue of any act or acts in force at or immediately before the passing of this act, and all such powers and authorities shall be and are hereby given to and vested in the commissioners of stamps and taxes, and any three or more of them, as fully and effectually, to all intents and purposes, as if such powers and authorities, and all clauses, regulations, provisions, penalties and forfeitures in any act or acts relating thereto respectively, were severally repeated and re-enacted in this act, and made part thereof; and all rules, orders, regulations, acts, matters and things which shall be made or done by the said commissioners of stamps and taxes, or any three or more of them, and which by any act or acts in force at or immediately before the passing of this act are or were required or authorized to be made or

done or which might be made or done by the commissioners of stamps or the commissioners for the affairs of taxes, or any three of such commissioners respectively, shall be and be deemed to be as good, valid and effectual in the law to all intents and purposes as if made or done by the said commissioners of stamps or the said commissioners for the affairs of taxes, or any number of such commissioners respectively, under or in pursuance of any such act or acts as aforesaid; and all persons shall be subject and liable to the same pains and penalties for doing or omitting to do any act, matter or thing contrary to any rules, orders or regulations of the said commissioners of stamps and taxes, or any three or more of them, as such persons respectively would have been subject and liable to for doing or omitting to do the same acts, matters or things contrary to any rules, orders or regulations of the commissioners of stamps or the commissioners for the affairs of taxes respectively, under or by virtue of any act or acts in force at or immediately before the passing of this act: provided always, that where by any act or acts in force at or immediately before the passing of this act any act, matter or thing is expressly required or authorized to be done by any particular or prescribed number less than three of the said commissioners of stamps or of the said commissioners for the affairs of taxes, every such act, matter or thing, being done by such particular or prescribed number of the commissioners of stamps and taxes, shall be good, valid and effectual to all intents and purposes: and provided also, that all rules, orders and regulations heretofore made by the said commissioners of stamps or the said commissioners for the affairs of taxes respectively, in force at the time of the passing of this act, and which are not altered or varied by this act, or contrary to any of the provisions thereof, shall respectively remain and continue in full force and effect until the same shall be abrogated, annulled, altered or varied by the said commissioners of stamps and taxes.

10. And be it enacted, that all commissions, deputations, and appointments at any time heretofore granted to any officers of the commissioners of stamps or of the commissioners for the affairs of taxes, and in force at the time of the passing of this act, shall respectively remain and continue in full force and effect until the same shall be revoked or recalled by lawful authority; and the persons holding such commissions, deputations, and appointments shall have full power and authority to execute the duties of their respective offices and appointments, and to enforce all laws, regulations, pains, and penalties relating to the duties and revenues for which they have respectively been appointed, as fully and effectually to all intents and purposes as they might or could do before or at the time of the passing of this act; and all officers who at the time of the passing of this act hold their respective offices during the will and pleasure of the commissioners of stamps or of the commissioners for the affairs of taxes shall hereafter hold such offices subject to the will and pleasure of the commissioners of stamps and taxes, and all such officers shall be under the control and authority of the said commissioners of stamps and taxes, and shall be liable to the same pains, penalties, and punishments to be inflicted by the said last-mentioned commissioners as might heretofore have been inflicted upon them by the said commissioners of stamps or the said commissioners for the affairs of taxes respectively.

11. And be it enacted, that all bonds and securities to his majesty, or to the commissioners of stamps or the commissioners for the affairs of taxes, or to any officer or person in their respective employ, which have been heretofore given or entered into by any person or persons whatsoever, either as principals or sureties, for securing the due accounting for

All commissions and appointments of officers under the commissioners of stamps and the commissioners for the affairs of taxes to remain in force.

Bonds and securities to remain in force, and to extend to the duties under the care of

the commissioners of stamps and taxes.

or the payment of any duties or other monies under the care or management of the commissioners of stamps or of the commissioners for the affairs of taxes, or for the good conduct of any officer, clerk, or other person, or for any other purpose whatever relating to the said duties or any of them respectively, shall remain and continue in full force and effect until the conditions of such bonds or securities shall have been duly performed and fulfilled; and all such bonds and securities, and the conditions thereof respectively, shall be deemed and construed to extend and be applicable to the duties, matters, and things which under or in pursuance of this act are or shall be placed under the care or management of the commissioners of stamps and taxes; and wheresoever in any such bonds or securities as aforesaid, or in the conditions thereof respectively, or in any act or acts now in force, mention is made of the commissioners of stamps or of the commissioners for the affairs of taxes, or of any receiver or other officer of the duties or revenues under the care or management of the said commissioners respectively, the same, with reference to any act, matter, or thing to be done or performed after the passing of this act, shall be deemed and construed to apply to and to mean the commissioners of stamps and taxes, or the receiver or other officer of the duties or revenues under the care or management of such last-mentioned commissioners, as the case may be or require.

Commissioners of the treasury may appoint distributors of stamps to be also receivers of the land and assessed taxes.

12. And whereas it would tend to reduce the expense of receiving and remitting the public revenue arising from the land and assessed taxes if the several persons who act as the distributors of stamps, or some of them, were also appointed to receive the said taxes, and it is therefore expedient to authorize the appointment of the said distributors of stamps to be also the receivers of the said taxes: be it therefore enacted, that from and after the passing of this act it shall be lawful for the commissioners of his majesty's treasury for the time being, or any three or more of them, to nominate and appoint, from time to time, such of the persons for the time being appointed to execute the office of a distributor of stamps in England as the said commissioners shall think proper to be officers or persons for the receipt of the land tax and of monies payable for the sale and redemption thereof, and the respective rates and duties of assessed taxes under the management of the commissioners for the affairs of taxes, within and for such counties, districts, and circuits of receipt as the said commissioners of the treasury shall from time to time authorize and direct; and it shall also be lawful for the said commissioners of the treasury to grant to the distributors of stamps appointed receivers as aforesaid such additional allowances by way of remuneration for executing and performing the additional duties imposed on them under this act, and for the expense of a clerk, as the said commissioners shall deem to be necessary.

Receivers appointed under this act to give security.

13. And be it enacted, that every such distributor appointed a receiver under the authority of this act shall, if required by the commissioners of stamps and taxes, under the authority of the said commissioners of his majesty's treasury, give and enter into a bond or bonds to his majesty, his heirs and successors, either with or without sureties, as shall be directed by the said commissioners of stamps and taxes under the authority aforesaid, and in such penalty and with such condition as to the said last-mentioned commissioners shall appear necessary, or shall enter into or give such other security or securities as may from time to time appear to such commissioners right and proper for the due protection of the revenue; and all bonds so to be taken to his majesty under this act from such receivers respectively and their respective sureties shall be of the

same force and effect, and such receivers and their sureties shall be respectively accountable and answerable, in the same manner as if such bonds were taken from receivers of taxes under the authority of any former act or acts in force.

14. And be it enacted, that all and every the powers, provisions, rules, regulations, and directions, penalties, liabilities, matters, and things, contained in and imposed by any act or acts now in force relating to the land tax, and to the sale and redemption thereof, and the rates and duties of assessed taxes, or to the office of a receiver-general, receiving-inspector, or other receiver answerable in the receipt of the exchequer, or which by law any receiver-general, receiving-inspector, or other receiver is authorized, empowered, or required to do, execute, follow, and perform, shall continue to be in full force, and be observed, followed, practised, applied, and put in execution by and against the several officers or persons appointed for the receipt of the said taxes under this act, to all intents as if such officers or persons respectively were appointed receivers-general, receiving-inspectors, or other receivers under or in pursuance of any former act or acts relating to the said duties, and as if the same powers, provisions, matters, and things were severally repeated and re-enacted by this act.

Powers and provisions of former acts to be applied to and executed by the receivers appointed under this act.

15. And be it enacted, that all bonds, bills, securities, and receipts whatsoever to be entered into with or given by the receivers to be appointed under the provisions of this act, and their respective sureties with relation to the said duties of land and assessed taxes respectively, shall be free from all stamp duty whatever, and no distributor of stamps appointed a receiver under this act as aforesaid shall in any case be liable to or charged with any stamp duty, fee, or gratuity on his commission, warrant, or other instrument to be obtained or had either on his first appointment or any renewed or succeeding appointment to be such receiver as aforesaid under this act, nor to any fee or gratuity for any matter or thing incident to the execution of his office, or for auditing or passing his accounts, either in his majesty's treasury, the office for taxes, or any office of the court or receipt of the exchequer.

Bonds, commissions, &c. under this act to be free from stamp duty and fees.

5 & 6 WILL. 4, c. 20.

An Act to consolidate certain Offices in the Collection of the Revenues of Stamps and Taxes, and to amend the Laws relating thereto.

[30th July, 1835.]

WHEREAS under and by virtue of an act passed in the last session of parliament, intituled "An Act to amend the Laws relating to the Land and Assessed Taxes, and to consolidate the Boards of Stamps and Taxes," the several duties, matters, and things theretofore under the care and management of the commissioners of stamps and of the commissioners for the affairs of taxes respectively were placed under the care and management of one consolidated board of commissioners, called 'The Commissioners of Stamps and Taxes;' and whereas it is expedient that the receiver-general of stamp duties in England should become and be also the receiver-general of land and assessed taxes, and that the said two several offices should be consolidated into one office, and the duties thereof be regulated in the manner hereinafter mentioned; be it therefore enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present

4 & 5 WILL. 4, c. 60.

Offices of receiver-general of stamp duties and receiver-general of land and assessed taxes consolidated into one office.

Offices of accountant and comptroller-general of stamp duties and comptroller of land and assessed taxes consolidated into one office.

Powers and authorities given by former acts to vest in the receiver-general of stamps and taxes and the accountant and comptroller-general of stamps and taxes respectively.

All monies arising from stamp duties and from the land and assessed taxes to be paid or remitted to the commissioners or the receiver-general of stamps and taxes.

Monies, &c. received by the receiver-general to be

parliament assembled, and by the authority of the same, that from and after the commencement of this act the person in whom the office of receiver-general of stamp duties in England shall be then vested shall, without any further or other authority than this act, become and be also the receiver-general of land and assessed taxes, and the said two several offices of receiver-general of stamp duties and receiver-general of land and assessed taxes shall be, and the same are hereby consolidated into one office, and such receiver-general as well as every other person who shall be at any time hereafter appointed to the said consolidated office, shall be termed "the receiver-general of stamps and taxes."

2. And whereas it is expedient that the two several offices of accountant and comptroller-general of stamp duties and comptroller of accounts of land and assessed taxes in England should also be consolidated into one office; be it enacted, that from and after the commencement of this act the said two last mentioned offices shall be and the same are hereby consolidated into one office, and such consolidated office shall, without any further or other authority than this act, vest in the person in whom at the time of the commencement of this act the said office of accountant and comptroller-general of stamp duties shall or may be vested; and such person, as well as every other person who shall be at any time hereafter appointed to the said last mentioned consolidated office, shall be termed "the accountant and comptroller-general of stamps and taxes."

4. And be it enacted, that the said receiver-general of stamps and taxes shall have, use, and exercise all such powers and authorities as are now given to or vested in the receiver-general of stamp duties in England under or by virtue of any act or acts in force at the time of the passing of this act or otherwise howsoever; and the said accountant and comptroller-general of stamps and taxes shall have, use, and exercise all such powers and authorities as are now given to or vested in the accountant and comptroller-general of stamp duties, under or by virtue of any such act or acts as aforesaid or otherwise howsoever, and all such powers and authorities shall be, and are hereby given to and vested in the said receiver-general of stamps and taxes and the said accountant and comptroller-general of stamps and taxes respectively, as fully and effectually, to all intents and purposes as if such powers and authorities, and all clauses, regulations, provisions, penalties, and forfeitures relating thereto respectively, were severally repeated and re-enacted in this act and made part thereof.

5. And be it enacted, that all stamp duties and all monies from time to time collected or received for the land tax, or payable for the sale and redemption thereof, and all the rates and duties of assessed taxes, and all compositions for assessed taxes and all other duties and sums of money whatsoever now or at any time hereafter, under the care or management of the commissioners of stamps and taxes, and which shall be collected or received in any part of Great Britain, shall from time to time be paid or remitted by the several distributors of stamps and receiving inspectors of taxes, and other receivers of the said duties and monies respectively, or by the several remitters thereof to the said last mentioned commissioners, or to the said receiver-general of stamps and taxes, at such times, in such manner and under such rules and regulations as the said commissioners of stamps and taxes shall from time to time direct or appoint; and all monies, drafts, bills, notes, or other orders or securities for the payment of money which shall from time to time be received by the said receiver-general for or on account of any of the duties, rates, and

taxes aforesaid, or any of them, or otherwise for the use of his majesty, (except only so much thereof as the said receiver-general shall be authorized by the commissioners of stamps and taxes, under the sanction of the commissioners of his majesty's treasury to retain for the public service,) shall be paid by the said receiver-general into the Bank of England, and shall be transferred to the credit of his majesty's exchequer in such manner, at such times and under such rules and regulations as the commissioners of stamps and taxes, under the authority of the said commissioners of his majesty's treasury, shall from time to time direct or appoint, any thing in any former act or acts to the contrary thereof in anywise notwithstanding.

paid into the
Bank of
England to
the credit
of the
exchequer.

6 & 7 WILL. IV. c. 97.

An Act for continuing and making perpetual the Duty on certain Offices and Pensions. [19th August, 1836.]

Most Gracious Sovereign,

WHEREAS by an act passed in the fourth year of the reign of his present majesty, intituled "An Act for continuing to His Majesty until the Fifth Day of July One thousand eight hundred and thirty-five certain Duties on Offices and Pensions, for the Service of the Year One thousand eight hundred and thirty-four, and to appropriate any Sums arising from the Redemption of the Land Tax," it was enacted, that the several and respective sums of money charged by virtue of an act passed in the thirty-eighth year of the reign of his majesty King George the Third, intituled "An Act for granting an Aid to His Majesty by a Land Tax to be raised in Great Britain, for the Service of the Year One thousand seven hundred and ninety-eight," upon any person or persons in respect of any public office or employment of profit, or any salaries, gratuitous bounty monies, rewards, fees, profits, perquisites, advantages, pensions, annuities, stipends, or yearly payments in the said act mentioned, and which were by the said act passed in the said thirty-eighth year of the reign of King George the Third directed, after the twenty-fifth day of March one thousand seven hundred and ninety-nine, to be ascertained, raised, levied, collected, and paid according to the directions of any act or acts to be passed for that purpose, and which sums of money and duties last-mentioned had been from time to time continued by divers acts of parliament, and were then in force, until the twenty-fifth day of March one thousand eight hundred and thirty-four, should be continued, and raised, levied, collected, and paid unto his majesty from the said twenty-fifth day of March one thousand eight hundred and thirty-four until the fifth day of July one thousand eight hundred and thirty-five: and whereas doubts have arisen whether the said respective sums of money and duties were continued by the said act passed in the fourth year of his present majesty's reign, and might lawfully be assessed, collected, or deducted after the said fifth day of July one thousand eight hundred and thirty-five: and whereas it is expedient that such doubts should be removed, and that such respective sums of money and duties should be continued and made perpetual: now we, your majesty's most dutiful and loyal subjects, the commons of the united kingdom of Great Britain and Ireland, in parliament assembled, do most humbly beseech your majesty that it may be enacted; and be it enacted by the king's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and com-

4 WILL. 4, c.
11.

26 Geo. 3, c. 5.

The duties on offices and pensions continued by 4 Will. 4. c. 11, from 25th March, 1834, until 5th July, 1835, further continued from that period, and made perpetual.

Duties assessed since 5th July, 1835, deemed to have been lawfully assessed; and where not assessed or collected may be now done.

Provisions of 6 Geo. 4. c. 9, for ascertaining and regulating the duties extended to this act.

No assessment shall be made in respect of the duties on pensions, &c. payable out of the public revenue, but such duties shall be charged as

mons in this present parliament assembled, and by the authority of the same, that the several and respective sums of money and duties which by the said recited act of the fourth year of the reign of his majesty were directed to be continued, raised, levied, collected, and paid from the twenty-fifth day of March one thousand eight hundred and thirty-four until the fifth day of July one thousand eight hundred and thirty-five shall be continued, raised, levied, collected, and paid unto his majesty, his heirs and successors, from the said fifth day of July one thousand eight hundred and thirty-five for ever; and all such sums of money and duties as have been assessed, collected upon, or deducted from any monies which have accrued due and been paid to any persons in respect of any public office or employment of profit, or any salaries, gratuitous bounty monies, rewards, fees, profits, perquisites, advantages, pensions, annuities, stipends, or yearly payments, since the said fifth day of July one thousand eight hundred and thirty-five, shall be deemed and taken to have been lawfully assessed, collected, and deducted; and in case any such monies so paid to any persons, and hereby made liable to the said duties, shall not have been assessed to the same, or the said duties shall not have been collected, or any such monies shall have been made in full without deducting the said duties therefrom, then it shall be lawful, where the said duties were assessable under the said recited act of the fourth year of the reign of his majesty, to assess, levy, and collect the same as and from the said fifth day of July one thousand eight hundred and thirty-five, and where the said duties were directed by the said last-mentioned act to be deducted, to deduct the same out of the first payment which shall become due after the passing of this act, in addition to the duties accrued in respect of such payment.

2. And be it further enacted, that the several powers and provisions contained in an act passed in the sixth year of the reign of his late majesty King George the Fourth, intituled "An Act for continuing to His Majesty for One Year certain Duties on Personal Estates, Offices, and Pensions in England, and also for granting certain Duties on Sugar imported, for the Service of the Year One thousand eight hundred and twenty-five," for the ascertaining, assessing, taxing, regulating, paying, and accounting for the duties on offices and pensions shall extend and be construed to extend to the duties on offices and pensions hereby granted and continued, except where other provisions are made by this act, and that the several powers and provisions in the said act contained which relate or refer to any day or time within or during or before or after the year commencing the twenty-fifth day of March one thousand eight hundred and twenty-five shall extend and be construed to relate to the like days and times within or during or before or after the year commencing from the twenty-fifth day of March one thousand eight hundred and thirty-five, and from the same day in every year hereafter, in like manner as by the said recited act is directed with reference to the year one thousand eight hundred and twenty-five, and as if the several powers and provisions in the said recited act contained were repeated and re-enacted in this present act.

3. Provided always, and be it further enacted, that no assessments shall be made by any commissioner or commissioners, assessor or assessors of the land tax, or otherwise, for or in respect of the several duties of one shilling and of sixpence in the pound, payable to his majesty under the several acts in force, on annuities, pensions, stipends, salaries, wages, allowances, or other yearly payments whatsoever granted and continued by this act, when the same are payable out of the public revenue of the receipt of the exchequer or elsewhere in Great Britain by any officer or officers, but that all and every such annuities, pensions, stipends, salaries,

wages, allowances, or other yearly payments shall and are hereby declared to be charged and assessed to the said duties respectively to the same annual amount as heretofore rated, charged, or assessed under any act or acts; and all monies applicable to the payment of such annuities, pensions, stipends, salaries, wages, allowances, or other yearly payments shall be issued, paid, and discharged less by the amount of the said duties to all intents as if the same were continued to be charged by annual assessment, and hereby authorized to be stopped and deducted as duties payable to his majesty, anything in this act or any former acts contained to the contrary notwithstanding: provided also, that where any officer who shall be in receipt of any such annuity, pension, stipend, salary, wages, allowance, or other yearly payment payable at the exchequer or elsewhere in Great Britain, out of the public revenue as aforesaid, shall also be in receipt of perquisites, fees, gratuities, wages, allowances, or other profits not so payable, but which are chargeable with the said duties, it shall be lawful for the lords commissioners of the treasury to authorize such last-mentioned duties, unless otherwise paid, to be stopped or detained from the amount of the salary or other yearly payment made to any such officer, and it shall and may be lawful for the said lords commissioners of the treasury, or any three or more of them, by any warrant under their hands, whenever they shall deem the same advisable, to authorize and direct that the amount of any annuity, pension, stipend, salary, wages, allowances, or other yearly payments whatever, payable out of the public revenue, in any branch or department thereof, and chargeable with any of the said duties, shall be reduced and paid short by the amount of the assessment or assessments of any of such duties respectively as if such assessments were actually made, and every such warrant shall be received in discharge of any such assessment and as a full authority for reducing the said annual payments and paying the same short as aforesaid.

heretofore, and monies applicable to the payment of the pensions shall be paid less by the amount of such duties.

Proviso for salaries payable in part only out of the public revenue.

4. And be it further enacted, that all the monies which shall be collected under the authority of this act shall be paid into the receipt of his majesty's exchequer, and carried to and made part of the consolidated fund of Great Britain and Ireland.

Appropriation of duties.

7 WILL. IV. & 1 VICT. c. 17.

An Act for carrying to the Consolidated Fund certain Monies paid into the Exchequer, and usually applied as a Part of the annual Aids and Supplies; and for cancelling Stock transferred to the Commissioners for the Reduction of the National Debt on Account of the Redemption of Land Tax.
[10th June, 1837.]

5. And whereas the monies arising from the sale and redemption of the land tax, where the consideration for the same is paid in money, under the provisions of the said recited acts, have from time to time been paid by the receivers-general or other receivers thereof into the Bank of England, and such monies, or so much thereof as was necessary for the purpose, have been applied in the purchase of capital stock for the completion of the contracts of sale and redemption of land tax, or in replacing sums of money from time to time advanced for that purpose in pursuance of the provisions of the said recited acts: And whereas the monies arising as aforesaid have proved more than sufficient for the purchase of such capital stock, and for the replacing the monies advanced as aforesaid, and the surplus thereof is now in the said Bank of England unappropriated, and

Appropriation of surplus monies arising from the redemption of the land tax,

standing to the credit of the commissioners for the reduction of the national debt, or of the said last-mentioned commissioners, and sundry receivers-general; and it is expedient to appropriate such surplus, and any other surplus that may from time to time hereafter arise, in like manner in the purchase of capital stock, to be transferred into the names of the commissioners for the reduction of the national debt, and to be cancelled in the manner directed by this act: and whereas under the provisions of the said recited acts for the sale and redemption of land tax the parties entering into contracts are entitled in certain cases to a re-transfer of the stock or a part thereof, or a return of the money or a part thereof, so transferred or paid by them, together with certain dividends payable thereon; be it therefore enacted, that the commissioners for the reduction of the national debt shall from time to time invest in the purchase of capital stock, of consolidated three pounds per centum annuities or reduced three pounds per centum annuities, so much of the monies now or at any time hereafter standing in the books of the governor and company of the Bank of England arising from the sale and redemption of the land tax as the commissioners of stamps and taxes shall from time to time certify to them to be proper so to be invested: and all such capital stock so to be purchased shall be transferred into the names of the said commissioners for the reduction of the national debt, into a new account to be created for that purpose in the books of the said governor and company, to be called "the accumulation account on account of the redemption of land tax," and shall be cancelled as hereinbefore directed; and the remainder of such surplus shall remain liable to the payment of so much money as the commissioners of stamps and taxes shall from time to time certify to the commissioners for the reduction of the national debt any party to be entitled to receive as an equivalent for any stock, money, and dividends which under the provisions of any or either of the said last-recited acts such party is or may be entitled to; and the said commissioners of stamps and taxes are hereby authorized and empowered to direct the said commissioners for the reduction of the national debt to pay such money accordingly.

1 & 2 VICT. c. 58.

An Act to vest in the Commissioners of the Treasury the Powers heretofore exercised by Commissioners appointed for certain Purposes relating to the Redemption of the Land Tax; and to authorise the Court of Exchequer to determine Disputes as to the Division in which Lands are liable to be rated to the Land Tax. [31st July, 1838.]

54 Geo. 3,
c. 173.

WHEREAS by an act passed in the fifty-fourth year of the reign of his late majesty King George the Third, intituled "An Act to alter and amend certain of the Powers and Provisions of several Acts passed for the Redemption and Sale of the Land Tax, and for making further Provision for the Redemption thereof," it was enacted, that it should be lawful for his said majesty, his heirs and successors, from time to time, by letters-patent under the great seal of Great Britain, to nominate and appoint any person or persons, being a peer or peers of the realm, or a member or members of his majesty's most honourable privy council, to be a commissioner or commissioners for the purposes of regulating, directing, approving and confirming all sales and contracts for sale, enfranchisements, mortgages and grants of rent-charges which should be made by any bodies

politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, of or out of any manors, messuages, lands, tenements or hereditaments belonging to such bodies politic or corporate, or companies, or feoffees or trustees for charitable or other public purposes, by virtue of a certain act of the forty-second year of his said majesty, or of any subsequent acts relating to the redemption and sale of the land tax, or of the said recited act; and also for the purpose of regulating, directing, approving and confirming all sales and enfranchisements which by virtue of the said several acts, or any of them, should be made of any manors, messuages, lands, tenements or hereditaments wherein his said majesty, his heirs or successors, had or should have any estate, right or interest in possession, remainder, reversion or expectancy by any person or persons holding under any grant from the crown, or under any act of parliament: and whereas his late majesty King William the Fourth, by letters-patent under the great seal of Great Britain, bearing date the seventeenth day of June, in the first year of his reign, did nominate and appoint certain persons therein named, being respectively peers of the realm or members of his said majesty's most honourable privy council, to be commissioners for the purposes in the said recited act mentioned: and whereas the said letters-patent have expired by reason of the demise of his said late majesty King William the Fourth, and have not been renewed; and it is expedient that the several powers and authorities heretofore exercised by the commissioners appointed by the said letters-patent, pursuant to the said recited act, should be vested in and exercised by the commissioners of her majesty's treasury for the time being; be it therefore enacted by the queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that from and after the passing of this act all the several powers and authorities which, under or by virtue of any act or acts now in force relating to the redemption and sale of the land tax, were heretofore vested in or might have been vested in or used or exercised by any person or persons appointed or who might have been appointed a commissioner or commissioners by virtue of the letters-patent of his late majesty King William the Fourth, under the great seal, in pursuance of the said recited act of the fifty-fourth year of the reign of his said late majesty King George the Third, shall be and the same are hereby vested in the commissioners of her majesty's treasury of the united kingdom of Great Britain and Ireland for the time being; and the said commissioners of the treasury, or any three or more of them, shall use and exercise all such powers and authorities, and do and perform any act, matter or thing relating thereto, as fully and effectually to all intents and purposes as any commissioners appointed or who might have been appointed as aforesaid, by virtue of letters-patent under the great seal, could or might have used and exercised or done and performed the same respectively.

Powers and authorities heretofore exercised by the commissioners appointed pursuant to the recited act to be vested in the commissioners of the treasury.

2. And whereas, in assessing the land tax in the several divisions, parishes and places in Great Britain, it sometimes happens that disputes arise as to the division, parish or place in which or in aid of which particular lands, tenements or hereditaments are legally liable to be rated; and by reason thereof such lands, tenements or hereditaments are rated in the several assessments made for two or more of such divisions, parishes or places respectively; and it is expedient to find a summary remedy for the relief of the owners or occupiers of such lands, tenements or hereditaments from such cumulative charges of the land tax, and also to provide the means of ascertaining and determining the division, parish or place in

Upon application to the Court of Exchequer by the owner or occupier of any lands assessed to the land tax in two or more places, by reason of any doubt or dispute, the

court may make orders for the relief of the party and for determining the dispute.

which or in aid of which such lands, tenements or hereditaments are legally liable and ought to be rated to the land tax; be it therefore enacted, that from and after the passing of this act, upon application to her majesty's Court of Exchequer in England and Scotland respectively, made by or on the behalf of the owner or occupier of any lands, tenements or hereditaments, by affidavit or otherwise, showing that by reason of some doubt or dispute as to the division, parish or place in which or in aid of which such lands, tenements or hereditaments are legally liable to be assessed to the land tax, the same or any person or persons in respect thereof have or hath been assessed, rated or charged to the land tax in the several assessments made for two or more divisions, parishes or places, and that such application is not made with a view to delay the payment of the land tax which may be legally assessed or charged upon or in respect of such lands, tenements or hereditaments, and that the party by whom or on whose behalf such application is made is ready to bring into court or to pay or dispose of, in such manner as the court may order or direct, the sum or sums assessed or charged by the said several assessments or either of them, it shall be lawful for the court to make rules and orders calling upon the respective commissioners of the land tax acting for the several divisions, parishes or places in or for which the said several assessments shall have been made, to appear and maintain the said assessments or to relinquish the same respectively, so far as the same relate to the lands, tenements or hereditaments in question, and in the meantime to stay all proceedings, by distress or otherwise, against the party assessed or charged in respect of such lands, tenements or hereditaments, for the levying or compelling payment of the sum or sums so as aforesaid assessed; and it shall also be lawful for the court, if it shall think proper, to order the party by whom or on whose behalf such application shall be made to pay into court the sum or sums assessed, or any part thereof, to abide the determination of the dispute or to be disposed of as the court may direct; and for determining the question or questions in dispute it shall be lawful for the court to order the trial of one or more feigned issue or issues upon such point or points as the court shall think proper, and also to direct who shall be the plaintiff or plaintiffs and who shall be the defendant or defendants on such trial, or otherwise to dispose of the question or questions in dispute and determine the same in a summary manner, and to make such other rules and orders therein, as to costs and all other matters, as may appear to be just and reasonable.

The court may order the payment of costs.

3. And be it enacted, that it shall be lawful for the court to order the commissioners of the land tax acting for the said divisions, parishes or places respectively to pay to the person by whom or on whose behalf such application as aforesaid shall be made the costs of making the same, or incidental or relating thereto, or otherwise to order such person to pay to the respective commissioners the costs of appearing and answering such application, or to order the commissioners acting for either of the said divisions, parishes or places to pay to the commissioners acting for the other of such divisions, parishes or places the costs occasioned by any such application as aforesaid, or by any proceedings under the order or direction of the court for determining any such doubt or dispute as aforesaid; and all costs, charges and expenses which the said commissioners shall respectively sustain, bear, pay or be put unto by reason of any proceeding under the provisions of this act, and which they shall not be reimbursed by any other party to such proceeding, shall be defrayed by an assessment, which the said commissioners are hereby respectively empowered to make on the several lands, tenements and hereditaments chargeable to the land tax in

their respective divisions, parishes or places with reference to which such dispute or doubt as aforesaid shall have arisen.

4. And be it enacted, that if upon any such application as aforesaid it shall appear, to the satisfaction of the court, that the party by whom or on whose behalf the same shall be made shall have paid the assessment or assessments of the land tax upon or in respect of any lands, tenements or hereditaments for any division, parish or place in which or in aid of which such lands, tenements or hereditament were not legally liable to be and ought not to have been rated or assessed, it shall be lawful for the court to order and direct the commissioners acting for such division, parish or place, and the said commissioners are hereby fully authorized, to raise the amount of such assessment or assessments so paid by the said party by an assessment on the several lands, tenements and hereditaments chargeable to the land tax in such division, parish or place, and either to refund the said amount to the said party or to pay the same to the collector of the division, parish or place in or in aid of which such lands, tenements or hereditaments are or may be legally liable to be assessed, or otherwise to refund and pay the said amount to the said party and the said collector, in such proportions as to the court may seem right and the justice of the case may require.

Court may order the amount paid under an assessment made in a wrong place to be refunded.

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5 & 6 VICT. c. 37.

An Act to continue until the Fifth Day of April, One thousand eight hundred and forty-four, Compositions for Assessed Taxes; and to amend the Laws relating to the Land and Assessed Taxes. [30th June, 1842.]

WHEREAS by an act passed in the fourth and fifth years of the reign of her majesty, intituled "An Act to continue Compositions for Assessed Taxes until the Fifth Day of April, One thousand eight hundred and forty-three," the compositions for assessed taxes entered into or renewed under the authority of an act passed in the fourth and fifth years of the reign of his late majesty King William the Fourth were continued until the fifth day of April, one thousand eight hundred and forty-three, and it is expedient to continue the same for a further term of one year: be it therefore enacted by the queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal, and commons in this present parliament assembled, and by the authority of the same, that all contracts of composition for the duties of assessed taxes now in force shall be and the same are hereby continued in force for a further term of one year, to be computed from the fifth day of April, one thousand eight hundred and forty-three, and to determine on the fifth day of April, one thousand eight hundred and forty-four, under the same rules, regulations and privileges as if such compositions did not by the laws now in force expire before the last-mentioned day; and all the powers and provisions of the several acts relating to or continuing such compositions, or for collecting or enforcing payment thereof, shall be extended and applied to the contracts of composition continued under this act, to all intents and purposes, as if the same had been herein repeated and re-enacted.

4 & 5 Vict.
c. 20.

4 & 5 Will. 4,
c. 54.

Compositions for assessed taxes continued for a further term of one year ending the 5th April, 1844;

2. Provided always and be it enacted, that this act shall not extend to the contract or composition of any person who shall be desirous of determining the same on the fifth day of April, one thousand eight hundred

except in cases where parties shall give notice

to determine the same on the 5th April, 1843.

Detached parishes and places described in schedule (A) transferred to the jurisdiction of commissioners of land and assessed taxes for the counties in or near to which they are locally situate.

Power given to commissioners of stamps and taxes to transfer the jurisdiction over similar detached parishes and places in cases not specially provided for.

Commissioners to whose jurisdiction such parishes are transferred to have full power to execute therein the acts relating to the land tax, assessed taxes and property tax.

Commissioners of stamps and taxes to direct parishes to be added to adjoining or formed into new divisions.

and forty-three, and who shall, on or before the tenth day of October, one thousand eight hundred and forty-two, give notice thereof in writing to the assessor or collector of the parish or place, or to the surveyor acting in the execution of the acts relating to the duties of assessed taxes for the district in which such composition shall be payable.

3. And whereas divers parishes and places, or parts thereof in Great Britain, are detached from the main body of the several counties to which they respectively belong, and for the more convenient execution of the acts relating respectively to the land tax, the duties of assessed taxes, and the duties on profits arising from property, professions, trades and offices, it is expedient to authorize the execution of the said acts in such parishes and places, and parts thereof respectively, by the commissioners for putting in force the said acts in the respective counties, ridings or shires adjoining or near to which the said parishes or places, or parts thereof, are locally situate; be it therefore enacted, that from and after the passing of this act the several parishes and places, and parts of parishes and places, described in the schedule marked (A) to this act annexed, shall, in all matters and things relating to the assessing, charging, raising and levying of the land tax and the duties of assessed taxes, and also the duties on profits arising from property, professions, trades and offices, be under and subject to the jurisdiction and authority of the commissioners appointed or to be appointed for putting in execution the acts relating to the said land tax and to the said duties respectively in and for the several counties, ridings or shires which are respectively mentioned in the fourth column of the said schedule in conjunction with the names or descriptions of such detached parishes or places, or parts thereof respectively; and in all other similar cases for which no special provision is hereby made it shall be lawful for the commissioners of stamps and taxes to order and direct that in all such matters and things as aforesaid any such detached parish or place, or part of a parish or place as aforesaid, shall be under and subject to the jurisdiction and authority of the commissioners appointed or to be appointed for putting in execution the said acts in and for such county, riding or shire adjoining or near to such detached parish or place, or part thereof, as the said commissioners of stamps and taxes shall name in that behalf.

4. And be it enacted, that the commissioners under whose jurisdiction or authority any such detached parish or place, or part thereof as aforesaid, is or may be placed, by or in pursuance of this act, shall have full power and they are hereby authorized to execute and put in force the several acts aforesaid, and the several powers and provisions thereof for the assessing, charging, levying and enforcing payment of the land tax and the several duties aforesaid, and otherwise relating thereto, in and throughout any parish or place, or part of a parish or place as aforesaid, in as full and ample a manner as the said commissioners are or may be authorized to execute the said acts or any of them within the county, riding or shire for which they have been or may be appointed; any thing in any former act contained, or any usage or practice to the contrary notwithstanding.

5. Provided always and be it enacted, that it shall be lawful for the commissioners of stamps and taxes to order and direct that any such detached parish or place, or part of a parish or place as aforesaid, shall be added to any adjoining or other division or divisions, or be formed into one or more new division or divisions, as the said last-mentioned commissioners shall think fit.

6. And be it enacted, that where the land tax chargeable upon any such parish or place, or part of a parish or place as aforesaid, hath been or shall have been charged and assessed by other commissioners than those under whose jurisdiction such parish or place or part thereof is or may be placed, by or in pursuance of the authority contained in this act, then and in such case the commissioners acting in execution of the acts relating to the land tax for the county, riding or shire in which any such parish or place, or part thereof, hath been or shall have been charged and assessed to the said land tax, shall certify, in duplicate under their hands and seals, to the commissioners of stamps and taxes, the amount of the land tax which hath been or shall have been charged and assessed on such parish or place, or part of a parish or place as aforesaid, in the assessment made for the year ending on the twenty-fifth day of March preceding the transfer of such parish or place, or part thereof, to the jurisdiction of other commissioners, by or in pursuance of the authority contained in this act; and the said commissioners of stamps and taxes shall transmit one of such duplicate certificates to the commissioners under whose jurisdiction such parish or place or part thereof is or may be transferred as aforesaid, who shall cause the same amount of land tax so certified as aforesaid to be yearly charged, assessed, raised and levied upon such parish or place, or part thereof, as aforesaid, subject to redemption under the provisions of the acts passed in that behalf.

Commissioners of land tax to certify the amount of land tax assessed on such parishes, and the same amount to be continued to be assessed thereon.

7. And whereas an act was passed in the present session of parliament, intituled "An Act for granting to her Majesty Duties on Profits, Professions, Trades and Offices, until the Sixth Day of April, One thousand eight hundred and forty-five:" and whereas it is expedient that the sheriff deputy and sheriff substitute in each shire or stewartry in Scotland should be commissioners for putting into execution the said last-recited act; be it therefore enacted, that the sheriff depute and sheriff substitute in each shire or stewartry in Scotland shall and are hereby directed and required, by virtue of their offices aforesaid, without other qualification or nomination, to act as commissioners in the execution of the said last-recited act in the shire or stewartry, or district thereof, for which they are appointed sheriff deputy or sheriff substitute respectively, and shall not be liable to any penalty or forfeiture for acting therein as commissioners without the qualification required by the said last-recited act; and such sheriff depute and sheriff substitute respectively shall have the same powers, jurisdiction, privileges and authority as are by the said last-recited act vested in the commissioners named and appointed in virtue of the provisions therein contained: provided always, that before they act as commissioners aforesaid they shall take the oath or oaths prescribed by the said last-recited act.

Sheriffs depute and substitute in Scotland to act as commissioners for executing the powers of 5 & 6 Vict. c. 35, by virtue of their offices, without the qualification required by said act.

SCHEDULE (A), to which this Act refers.

1. Description of detached Parishes or Places, or Parts of Parishes or Places.	2. Counties to which they belong.	3. Counties in which they are locally situate.	4. Counties, the Commissioners for which are to have Jurisdiction over such detached Parishes, Places or Parts.
Part of Shilton Parish Eye, commonly called Son- ning Eye, and Dunsden, Hamlets in Sonning Pa- rish.	Berkshire Berkshire	Oxfordshire Oxfordshire	Oxfordshire. Oxfordshire.
Caversfield Parish..... Part of Maker Parish, in the Tithing of Vaulterholme	Buckinghamshire Devonshire	Oxfordshire Cornwall	Oxfordshire. Devonshire.
Stockland Parish	Dorsetshire	Devonshire	Devonshire.
Dallwood Township	Dorsetshire	Devonshire	Devonshire.
The District of Northampton	Durham.....	Northumberland .	Northumberland.
The District of Islandshire, including the Farne Is- lands and Monkhouse.	Durham.....	Northumberland .	Northumberland.
The Parish of Bedlington or Bedlingtonshire.	Gloucestershire ..	Wiltshire	Wiltshire.
Minety Parish	Gloucestershire ..	Oxfordshire	Oxfordshire.
Shennington Parish	Herefordshire....	Shropshire.....	Shropshire.
Farloe Chapelry	Herefordshire....	Worcestershire ..	Worcestershire.
Rochford Parish	Herefordshire....	Radnorshire	Radnorshire.
Litton and Cascob Town- ship.	Hertfordshire....	Buckinghamshire.	Buckinghamshire.
Part of Coleshill Hamlet ..	Huntingdonshire .	Between Bedford- shire and Cam- bridgeshire.	Bedfordshire.
Part of Everton Parish....	Monmouthshire..	Herefordshire ..	Herefordshire.
Welsh Bicknor Parish	Oxfordshire	Buckinghamshire.	Buckinghamshire.
Boycot Township	Oxfordshire	Buckinghamshire.	Buckinghamshire.
Lillingston Lovell Parish ..	Shropshire	Bounded by Wor- cestershire and Staffordshire.	Worcestershire.
Part of Hales Owen Parish	Somersetshire....	Dorsetshire	Dorsetshire.
Holwell Parish, including Buckshaw Tithing.	Hampshire.....	Sussex	Sussex.
North Ambersham and South Ambersham Tithings, in the Parish of Steep.	Staffordshire	Worcestershire ..	Worcestershire.
Broom Parish	Staffordshire	Worcestershire ..	Worcestershire.
Clent Parish	Warwickshire ..	Worcestershire ..	Worcestershire.
Tutnal and Cobley Hamlet	Warwickshire ..	Between parts of Worcestershire and Gloucester- shire.	Worcestershire.
Stretton-upon-Foss Parish, Ilmington Parish, Com- pton Scorpion Hamlet, Whitchurch Parish, Ditch- ford Hamlet			

SCHEDULE (A)—continued.

1. Description of detached Parishes or Places, or Parts of Parishes or Places.	2. Counties to which they belong.	3. Counties in which they are locally situate.	4. Counties, the Commissioners for which are to have Jurisdiction over such detached Parishes, Places or Parts.
Part of Wokingham Parish Hinton Tithing, in Hurst Parish	Wiltshire Wiltshire	Berkshire Berkshire	Berkshire. Berkshire.
Didnam Tithing, in Shin- field Parish.	Wiltshire	Berkshire	Berkshire.
Swallowfield Parish	Wiltshire	Berkshire	Berkshire.
Kingswood Parish	Wiltshire	Gloucestershire ..	Gloucestershire.
Poultton Parish	Wiltshire	Gloucestershire ..	Gloucestershire.
Iccomb Parish	Worcestershire ..	Between Glouces- tershire and Ox- fordshire.	Gloucestershire.
Dallsford Parish	Worcestershire ..	Oxfordshire	Gloucestershire.
Oldborough Parish	Worcestershire ..	Warwickshire ..	Warwickshire.
Edwin Loach Parish	Worcestershire ..	Herefordshire....	Herefordshire.
WALES.			
Carregovah Township	Denbighshire....	Between Shrop- shire and Mont- gomeryshire.	Montgomeryshire.
Part of Glasbury Parish ..	Brecknockshire ..	Brecknockshire or Radnorshire.	Brecknockshire.

6 & 7 VICT. c. 24.

An Act to continue, until the Fifth Day of April, One thousand eight hundred and forty-five, Compositions for Assessed Taxes, and to amend the Laws relating to the Land and Assessed Taxes, and also the Laws relating to the Duties on Profits arising from Property, Professions, Trades and Offices. [27th June, 1843.]

WHEREAS by an act passed in the fifth and sixth years of the reign of her 5 & 6 Vict. majesty, intituled "An Act to continue, until the Fifth day of April, c. 37. One thousand eight hundred and forty-four, Compositions for Assessed Taxes, and to amend the Laws relating to the Land and Assessed Taxes," the compositions for assessed taxes, entered into or renewed under the authority of an act passed in the fourth and fifth years of the reign of his 4 & 5 Will. 4. late majesty King William the Fourth, were continued until the fifth day c. 54. of April, one thousand eight hundred and forty-four; and it is expedient

Compositions
for assessed
taxes con-
tinued for a
further term
of one year
ending 5th
April, 1849;

except in
cases where
parties shall
give notice
to determine
the same on
the 5th April,
1844.

Proviso in
43 G. 3, c. 90,
restraining
the putting
in suit col-
lectors' bonds,
repealed.

Evidence
against col-
lectors and
their sureties
of sums col-

to continue the same for the further term of one year: be it therefore enacted, by the queen's most excellent majesty, by and with the advice and consent of the lords spiritual and temporal and commons in this present parliament assembled, and by the authority of the same, that all contracts of composition for the duties of assessed taxes now in force shall be and the same are hereby continued in force for a further term of one year, to be computed from the fifth day of April, one thousand eight hundred and forty-four, and to determine on the fifth day of April, one thousand eight hundred and forty-five, under the same rules, regulations and privileges as if such compositions did not, by the laws now in force, expire before the last-mentioned day; and all the powers and provisions of the several acts relating to or continuing such compositions, or for collecting or enforcing payment thereof, shall be extended and applied to the contracts of composition continued under this act, to all intents and purposes as if the same had been herein repeated and re-enacted.

2. Provided always, and be it enacted, that this act shall not extend to the contract or composition of any person who shall be desirous of determining the same on the fifth day of April, one thousand eight hundred and forty-four, and who shall, on or before the tenth day of October, one thousand eight hundred and forty-three, give notice thereof in writing to the assessor or collector of the parish or place, or to the surveyor acting in the execution of the acts relating to the duties of assessed taxes for the district in which such composition shall be payable.

3. And whereas by an act passed in the forty-third year of the reign of King George the Third, intituled "An Act for consolidating certain of the Provisions contained in any Act or Acts relating to the Duties under the Management of the Commissioners for the Affairs of Taxes, and for amending the same," it is enacted, that the persons to be appointed collectors of the duties under the regulations of the last recited act shall, if required so to do, give good and sufficient security, by a joint and several bond, with sureties, to and in the names of two or more of the commissioners appointed for putting in execution the said act, and with such condition to the said bond for the duly demanding, collecting and paying over of the said duties by the said collectors as in the said last-recited act is mentioned; and it is also enacted, that every such bond shall be prosecuted by the commissioners to whom the same is given on any failure or default of the collectors, subject nevertheless to such proviso as in the said last-recited act is contained for restraining the putting in suit of such bond against the sureties of the collectors: and whereas great doubts and difficulties have arisen with relation to the prosecuting of such bonds upon the failure or default of the collectors, and otherwise in the execution of the said last-recited act, and of other acts granting duties to be assessed, raised and levied under the regulations of the said act; and it is expedient to remove such doubts, and to facilitate the execution of the said several acts: be it therefore enacted, that so much of the said last-recited act as provides that no such bond as aforesaid shall be put in suit against any surety or sureties for any deficiency other than what shall remain unsatisfied after sale of the lands, tenements, goods and chattels of such collector or collectors, in pursuance and by virtue of the directions and powers given to the respective commissioners by the said last-mentioned act, shall be and the same is hereby repealed.

4. And be it enacted, that upon the trial of any action or suit against the sureties of a collector of any of the duties aforesaid, or of the duties arising from the land tax, upon any bond entered into, either in pursuance of any act relating to the said respective duties or otherwise, or upon the

execution of any writ of inquiry of damages in such action or suit, the production of an account in the handwriting of such collector, or signed by him, of any sum or sums of money collected or received by him for or on account of the said respective duties, or any of them, shall be sufficient proof of the receipt by such collector of every such sum and sums of money therein mentioned on account of the duties given to him in charge for collection; and that, as well in any such action or suit as aforesaid, as upon all other occasions whatsoever, any schedule delivered upon oath by such collector in pursuance of any such act as aforesaid, and containing or purporting to contain the names of persons who have made default in payment of the said respective duties, or any of them, and of the sums remaining in arrear, shall be sufficient evidence to charge such collector and his sureties respectively with all other sums of money comprised in the assessment or assessments given to him in charge to collect, and not included in such schedule or previously accounted for and paid over to the proper officer for receipt; and all such sums not so included in such schedule, or previously accounted for and paid over, shall be deemed to have been collected and received by such collector, and to remain in his hands unpaid and in arrear.

lected and not paid over by the collectors.

5. And be it enacted, that where in any action or suit by the commissioners acting in the execution of the said acts or of the acts relating to the land tax, upon any bond entered into, either in pursuance of any such act or otherwise, the said commissioners shall, without their own wilful neglect or default, fail to recover a verdict against the defendant or defendants in such action or suit, and costs shall be awarded to the said defendant or defendants, or where in case of any suit in equity being brought against the said commissioners in relation to any such bond, and they shall be adjudged to pay costs to the plaintiff or plaintiffs in such last-mentioned suit, the said commissioners shall not be personally liable to the payment of any such costs, but the same shall be defrayed by an assessment upon the inhabitants of the parish or place in relation to which the bond which shall have been the subject of such action or suit shall have been given, and which assessment the commissioners acting in the execution of the said respective acts are hereby required and authorized to make, sign and allow as soon as conveniently may be after such costs shall have been awarded and ascertained; and the said commissioners shall cause such assessment to be made, collected, levied and recovered in the same manner as other assessments of costs are by the said recited act or this act directed to be made, collected, levied and recovered, and shall cause the same to be paid over to the person or persons entitled to such costs.

Costs awarded against commissioners in actions or suits relating to collectors' bonds to be raised by assessment on the parish.

6. And be it enacted, that all the authorities, powers and provisions contained in any act or acts now in force relating to the recovery of the duties aforesaid, or any of them respectively, either under the warrant of the commissioners directed to the collectors in their respective districts, or by process from her majesty's Court of Exchequer, shall be construed and deemed to be applicable to, and shall be applied, enforced and put in execution for the levying and enforcing the payment of any sum or sums assessed by the said commissioners for costs, either under the authority of this act or of any other act or acts relating to the said duties, or any of them respectively.

Powers and provisions of acts relating to the recovery of duties to be put in force for the recovery of costs assessed on the parish.

7. And whereas an act was passed in the last session of parliament, intituled "An Act for granting to her Majesty Duties on Profits arising from Property, Professions, Trades and Offices, until the Sixth Day of April, One thousand eight hundred and forty-five," and in the carrying of such act into execution much difficulty and inconvenience is experienced

Commissioners of stamps and taxes to direct where parties shall be assessed

to the property and income tax in certain cases.
5 & 6 Vict.
c. 35.

by reason of doubts as to the districts, parishes or places in which corporations, companies, societies and other persons in certain cases ought to be assessed for profits under the several schedules of the said act, and by reason of their being liable to be assessed for profits under one or more of the said schedules in several districts, parishes or places; for remedy whereof be it enacted, that in any case where any doubt shall have arisen or shall arise as to the district, parish or place, or districts, parishes or places, in which any corporation, company, society or person ought to be charged or assessed to the duties granted by the said last-recited act under any one or more of the schedules of the said act, and also in any case where any corporation, company, society or person shall have been charged or assessed, or shall be liable to be charged or assessed, to the said last-mentioned duties, under any one or more of the said schedules, in two or more districts, parishes or places, it shall be lawful for the commissioners of stamps and taxes, or any two or more of them, and they are hereby authorized and empowered, in any of the several cases aforesaid, to order and direct that such corporation, company, society or person shall be charged and assessed to the said duties in such district, parish or place, or districts, parishes or places, as shall appear to the said last-mentioned commissioners to be most convenient and proper, and thereupon such corporation, company, society or person shall be charged and assessed to the said duties according to such order, any thing in the said last-recited act to the contrary notwithstanding.

For the relief of persons doubly assessed to the property and income tax.

8. And for the relief of parties who may be doubly charged or assessed to the said last-mentioned duties, be it enacted, that whenever it shall appear to the satisfaction of the commissioners of stamps and taxes that any corporation, company, society or person hath been or shall have been, either by any error, mistake or otherwise, assessed more than once to any of the said duties for the same cause and for the same year, and either in the same district, parish or place, or in different districts, parishes or places, it shall be lawful for the said last-mentioned commissioners, or any two or more of them, to order and direct that the whole or so much and such part of such one or more of the said assessments as shall appear to them the said commissioners to be a double charge or overcharge as aforesaid shall be vacated and discharged, and thereupon the same shall be by such order vacated and discharged accordingly.

Act may be altered this session.

9. And be it enacted, that this act may be amended or repealed by any act to be passed in the present session of parliament.



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